



**Virtual Horizons Charter School
Application**

November 1, 2023

**Submitted by
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Required Information

1. Name of Proposed Charter School: Virtual Horizons Charter School
2. Name of Applicant: Virtual Horizons Charter School
3. Authorized Agent: Kristin Elinkowski
4. Mailing Address: 3261 Twin Peaks Dr., Layton, UT 84040
5. Phone Number: 801-941-1789
6. Email Address: kcelinkowski@gmail.com
7. New School Location and Location's School District(s): Virtual Horizons Charter School will be a state-wide, virtual school, with an administrative office in Salt Lake City, UT.
8. Date & to whom submitted at District Office: Full application emailed to all Utah school districts listed in [Utah School District Directory](#) on November 4, 2023. Emails were sent directly to each listed Superintendent.

Governance Structure			
Name	Position	Areas of Expertise	Charter School Affiliations
Kristin Elinkowski	Chair	Business Owner, Former Chairperson of Board of Charter School, Former Member of Governor's Commission on Excellence in Education, Positive Psychology	None
Kim Tafiti	Vice Chair	Educational Management and Leadership, Enterprise Educational Technology Implementations, Strategic Planning and Consulting	None
Tanyee Cheung	Secretary	Law, Positive Psychology, Children's Book Author, Wellbeing Leadership	None
Connor O'Brien	Treasurer	Finance; Business Operations; Regulatory Compliance, Due Diligence, Risk Mitigation	None
Matt Foulger	Member at Large	Project Management Professional, Leadership, Educational technology leadership and teambuilding	Board Member, Anova Center for Education

Enrollment

9. Year School will start: 2025-2026

10. Grades Served: 4-12, progressively over the first 3 operational years.

11. Grades and Estimate Number of Students Served by Grade:

	Grades and Estimated Number of Students Served by Grade													Max
Year 1	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
SY 25-26	0	0	0	0	80	80	70	70	50	0	0	0	0	350
Year 2	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 26-27	0	0	0	0	80	80	80	80	70	60	0	0	0	450
Year 3	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 27-28	0	0	0	0	110	110	100	100	90	70	70	0	0	650
Year 4	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 28-29	0	0	0	0	110	110	110	110	100	70	70	60	0	750
Year 5	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 29-30	0	0	0	0	150	150	120	110	100	90	70	60	50	900

Virtual Horizons Charter School will open 350 spots in year 1 (25-26) in grades 4-8, increasing both spots available and grade levels offered over 5 years, to a max of 900 students served in grades 4-12. Each year, it is anticipated that current Virtual Horizons Charter School students will move up a grade level and additional new students will enroll as grade level offerings increase.

Virtual Horizons Charter School’s plan to open with grades 4-12 is deliberate and based on our analysis of key stakeholder surveys who participated in a pilot program held in a school in Arizona. This proved to be fortuitous in the outcomes for students. Because Virtual Horizons Charter School believes in the connection of students, we will provide opportunities for in-person connections by offering field trips, guest speakers, and activities at community centers or other gathering places around the state.

The chart above reflects a projected breakout. While Virtual Horizons Charter School will adhere to the total enrollment maximums, actual numbers in each grade level may vary. The proposed grade configuration does match the state of Utah grade configuration, as this is a state-wide school.

Waivers

12-14. Virtual Horizons Charter School is not seeking special treatment, priority consideration, or waivers.

Signatures

WE, THE UNDERSIGNED, do hereby certify that, to the best of our knowledge and belief, the data in this proposal are true and correct. Therefore, this proposal for charter school status and funding is hereby submitted with the full approval and support of the governing body of the proposed charter school.

Name of Authorized Agent: Kristin Elinkowski, Board Chair

Signature of Authorized Agent: *Kristin Elinkowski*

Section 1: Executive Summary

Mission: At Virtual Horizons Charter School, our mission is to empower students with limitless possibilities through immersive virtual reality education.

Vision: At Virtual Horizons Charter School, our vision is to redefine education by seamlessly integrating virtual reality by creating a transformative learning experience that transcends traditional boundaries.

Motto: Empowering Minds by Expanding Realities

Introducing the Virtual Horizons Board

The Board of Directors is made up of dedicated educators who are passionate about a state-of-the-art virtual reality infrastructure created to provide students with an engaging and interactive learning environment that expands horizons, encourages critical thinking, fosters creativity, and builds community. We are dedicated to equipping our students with essential skills, preparing them to become future-ready individuals capable of adapting to the challenges and opportunities of the global landscape. Our Board of Directors brings together individuals with years of experience in the diverse areas that are needed to create and govern a public charter school. Our board members bring decades of experience in education, charter schools, curriculum, digital teaching and learning with virtual reality technology, program development, finance and compliance, non-profit organizations, and small business operations.

The board united under a common vision: to establish an innovative educational resource currently unavailable for K-12 students in Utah with goal of harnessing cutting-edge virtual reality technology, combined with research-based and time-tested teaching methods, to prepare today's learners with the next generation skills they'll need to successfully compete in the everchanging global market. These skills are imperative for their success and competitiveness in the ever-expanding digital and global landscape after high school graduation.

In the wake of the COVID-19 Pandemic, there has been a wave of increased concern for students' mental health, well-being, and academic progress. At Virtual Horizons Charter School, we are excited about the prospect of bringing an innovative and technologically superior opportunity to Utah families. We understand the importance of building strong and lasting connections and relationships; therefore, we will blend the benefits of virtual reality learning with frequent opportunities for hands-on activities, in-person gatherings, learning excursions, and more to create opportunities for building friendships, receiving mentoring and learning support, and peer collaboration. We will leverage local community centers and partners to engage students and families where they can work together to foster lasting relationships. We will also hold regular in-person IEP meetings for individualized support and care of our students. This interaction among students and their families will build a sense of community, create essential positive connections, and promote student well-being.

Virtual Horizons Charter School will promote the State Charter School Board's mission and vision by providing an innovative and integrative choice in education that is currently unavailable. This includes Virtual Reality classes taught inside of Virtual Reality Headsets on the Engage platform. This

immersive learning structure utilizes a unique learning platform which allows students to engage in hands-on learning activities, peer collaborative projects, synchronous learning, and asynchronous homework assignments. Students will learn from teachers who are specifically trained in virtual reality learning experiences. They will create personalized projects that utilize fully immersive experiential learning to close achievement gaps. Virtual Horizons Charter School will allow students to explore personal areas of interest and engage in personalized projects, while mastering core standard skills and knowledge, including college and career readiness. Virtual Horizons Charter School has been intentional in the grades provided. Virtual Horizons Charter School will provide a quality and long-term school option to meet growing demands, allowing families flexibility, while having the full support of credentialed teachers, paraprofessionals, and directors who have developed skills in this unique learning platform. Designed from the start for virtual reality learning, every aspect of Virtual Horizons Charter School has been created to optimize the learning experience at home.

Section 2: Draft Charter Agreement Exhibit A: School Specific Elements

Virtual Horizons Key Elements

1. Virtual Reality immersive learning, in which school is completed through virtual reality headsets.
2. Virtual reality learning is accessible to all students, regardless of location, economic means, and/or special needs.
3. Teachers who are specifically trained in and develop learning experiences in virtual reality
4. Teachers provide consistent progress monitoring ensure fidelity and master of learning objectives.
5. Teachers who focus on 1-2 subject areas to provide in-depth, differentiated learning through highly engaging experiential activities.

Virtual Reality Classrooms: Virtual Horizons Charter School takes online learning to a new level, creating a truly immersive experience. Virtual Horizons Charter School classes are synchronous, interactive, and taught by a teacher who is specifically trained in Virtual Reality instruction. Students throughout the State of Utah receive the technology tools, learning materials, and professional support to fully participate from home, as if they walked into a brick-and-mortar school. Virtual Horizons Charter School provides virtual reality headsets, laptops, hotspots and/or satellite Wi-Fi to ensure students from every corner, canyon, and mountain in Utah have stable access to classes and learning resources. Without the building costs of most schools, Virtual Horizons Charter School can invest those funds in reaching students who want and need equitable access to high quality education, from anywhere in Utah. *See Section 2: Program of Instruction for details and examples of implementation and see Section 7: Business & Operations Plan for details on budgeting for required resources.*

Virtual Reality Learning: Virtual Reality boasts several features that could be useful for education: it presents environments in 3D, it is interactive, and it is able to give audio, visual and even haptic

feedback. Presenting learning materials in 3D can be especially beneficial for teaching subjects where it is important to visualize the learning materials (e.g., in chemistry or in engineering). Virtual reality allows for direct interaction within the environment. Interactivity and feedback can be valuable for all subjects, as there are specific benefits of interactive learning because it promotes active learning instead of passive learning. *See Section 2: Program of Instruction for more details and examples of implementation.*

Subject Focused Teachers: Virtual Horizon teachers are professionally licensed to teach within the grade span assigned, with subject endorsements for grades 7-12; but unlike other schools, it is not just our secondary teachers who get to focus on a subject area. Virtual Horizon Charter School teachers, for all grade levels, may have the opportunity to focus on one to two subject areas. This allows our teachers, at every grade level, to provide in-depth learning, personalized and differentiated assignments, and highly engaging learning activities in each subject area. Virtual Horizons elementary teachers can focus their instruction on one or two subjects instead of covering many different subject areas. This also creates smooth transitions from grade to grade because teachers understand the progression of skills and knowledge throughout the elementary grade levels. Elementary teachers will also meet with secondary teachers to ensure key skills and knowledge are included in elementary grades to support students' success at secondary levels for each subject. In addition, paraprofessionals are a support to our teachers. They will help supervise the teachers' roster of students and offer academic support to students on their Cohort roster. When needed, Para's connect students to intervention and SPED teachers and even outside Education Service Providers. Working closely with the same students and families over multiple years, Paraprofessionals create cohesion from year to year and address the individual needs of each student.

Virtual Horizons Charter School meets the legislative purposes outlined in UCA-53G-5-104:

Although the Virtual Horizons model supports all 7 of the legislative purposes in UCS-53G-5-104, we are focusing below on 1-3:

- (1) **Continue to improve student learning:** Recent advances in virtual reality (VR) technology allow for potential learning and education applications. In a University of Warwick study, 99 participants were assigned to one of three learning conditions: traditional textbook style, Virtual Reality, and video (a passive control). The learning materials used the same text and 3D model for all conditions. Each participant was given a knowledge test before and after learning. Participants in the traditional and VR conditions had improved overall performance (i.e., learning, including knowledge acquisition and understanding) compared to those in the video condition. Participants in the VR condition also showed better performance for 'remembering' than those in the traditional and the video conditions. Emotion self-ratings before and after the learning phase showed an increase in positive emotions and a decrease in negative emotions for the VR condition. Conversely there was a decrease in positive emotions in both the traditional and video conditions. The Web-based learning tools evaluation scale also found that participants in the VR condition reported higher engagement than those in the other conditions. **Overall, VR displayed an**

improved learning experience when compared to traditional and video learning methods. (Learning in virtual reality: Effects on performance, emotion, and engagement; Research in Learning Technology Vol. 26, 2018; University of Warwick) *See Section 3: Program of Instruction and Section 6: Staffing for details about the role of Education Coordinator*

- (2) **Encourage the use of different and innovative teaching methods:** Virtual Reality is usually understood as a technology that generates virtual immersion in a digital environment, thanks to a computer graphic simulation which allows users to immerse themselves in an interactive three-dimensional world. In this VR world, many distinct types of sensory and emotional experiences are encountered. Currently, with technological advances, VR technology has spread to highly diverse fields and sectors (Aznar, Romero, & Rodríguez, 2018; Everson, McDermott, Kain, Fernandez, & Horan, 2017). For example, VR has been implemented in surgical education (e.g. Harrington et al., 2018; Yoganathan, Finch, Parkin, & Pollard, 2018), sports training (e.g. Panchuk, Klusemann, & Hadlow, 2018), language learning (e.g. Parmaxi, 2020), heritage education (e.g. Ibanez-Etxeberria, Gómez-Carrasco, Fontal, & García-Ceballos, 2020) and even as a therapy to overcome stage fright (e.g. Stupar-Rutenfrans, Ketelaars, & van Gisbergen, 2017). Currently, there are meta-analyses published which evidence the usefulness of VR, particularly in surgical education (Kyaw et al., 2019), to practice specific medical interventions (e.g., Alaker, Wynn, & Arulampalam, 2016) and to treat specific disorders such as anxiety (e.g., Opris, et al., 2012; Powers & Emmelkamp, 2008). It has also shown to help in specific situations, such as therapy for flight anxiety (Cardos, David, & David, 2017). Virtual Horizons teachers will utilize this incredible technology to create an immersive environment that allows students and teachers to explore worlds that are impossible to reach in the real world.

See Section 3: Program of Instruction for details and examples of implementation of curriculum

- (3) **Create new professional opportunities for educators that will allow them to actively participate in designing and implementing the learning program at the school:** In the field of education, Virtual Reality (VR) offers learners an immersive and interactive learning experience, allowing them to comprehend challenging concepts and ideas more efficiently and effectively. VR technology has enabled educators to develop a wide range of learning experiences, such as virtual field trips to complex simulations that may be utilized to engage students and help them learn. Learning theories and approaches are essential for understanding how students learn and how to design effective learning experiences. These include constructivism learning, experiential learning, gamification of learning, John Dewey's theory of learning by doing, flow theory, Cognitive Theory of Multimedia Learning, design thinking, learning through problem solving, scientific discovery learning, social constructivism, cognitive load theory and the Technology Pedagogical Content Knowledge Framework (TPACK). A major finding of many studies is that constructivism learning is the most often utilized learning theory/method; experiential learning is most appropriate for VR; and the gamification of learning has the

greatest future potential. By utilizing these studies and through the use of technology, teachers are able to create a learning environment in which students can have experiences they previously only dreamed about. *See Section 3: Program of Instruction for details and examples of implementation of curriculum*

Virtual Horizons Academic Goals

Enhance Learning Outcomes

- Goal: Improve standardized test scores by 20% in core subjects for virtual reality charter school students over the next two academic years. Students in high performing online and charter schools score 40-50% on State Standardized tests in both Math and English Language Arts. Virtual Horizons Charter School seeks to match these currently high performing schools in student academic achievement.

Parent Involvement

- Goal: Increase parent involvement in school activities by 15% over the previous school year through regular VR showcases and parent-teacher conferences. In the first year, the goal for parent participation will be 20%.

Expand Course Offerings

- Goal: Add at least two advanced VR courses to the curriculum catalog each academic year, providing more specialized learning opportunities for students.

Enhance Teacher Training

- Goal: Provide ongoing VR training and professional development opportunities for teachers to ensure that 90% of educators feel confident in integrating new VR development into their teaching methods within the next two years.

Measure	Metric	Targets			
		Exceeds	Meets	Does Not Meet	Falls Far Below
Improve Student Learning through Virtual Reality	Measure students' by pre and post assessment to determine proficiency in reading	20% of students are reading on grade level and have passed their state assessments showing closing of achievement gaps and performing on grade level.	10% of students are reading on grade level and have passed their state assessments showing closing of achievement gaps and performing on grade level after 3 years	0% of students are reading on grade level and have passed their state assessments showing closing of achievement gaps and performing on grade level after 3 years	0% of students are reading on grade level and have passed their state assessments showing closing of achievement gaps and performing on grade level after 3 years
Parental Involvement	Increase parental involvement in school activities	20% parental involvement of all activities regarding students	15% of parental involvement of activities regarding students	10% of parental involvement of activities regarding students	5% of parental involvement of activities regarding students
Expand Course Offerings	Increase VR course offerings yearly	Increase VR course offerings by two courses each year	Increase VR course offerings by one course each year	Maintain VR course offerings that are in the catalog	Decrease VR course offerings by one or two course offerings
Enhance Teacher Training	Ensure Teachers will increase course development in Virtual Reality	90% of teachers will increase course development in virtual reality and contribute to the library	70% of teachers will increase course development in virtual reality and contribute to the library	50% of teachers will increase course development in virtual reality and contribute to the library	30% of teachers will increase course development in virtual reality and contribute to the library

Admission Policies

Virtual Horizons Charter School will enroll students, in accordance with state and federal education law, using a lottery system if necessary.

- Open enrollment for the 25-26 school year will begin January 2, 2025, and close on February 29, 2025. Open enrollment for subsequent school years will begin by February 1st and remain open for approximately 90 days.
- If enrollment does not exceed maximum as stated in Enrollment chart (*See Required Information above*), all families will be contacted to complete the full enrollment process.
- If open enrollment exceeds maximum, then an electronic lottery will be held on March 4, 2025, for year 1, and within 5 school days from close of open enrollment for subsequent school years.
- Students who are selected by the lottery will be notified and will have until April 15, 2025, to confirm enrollment, for the 25-26 school year. In subsequent school years, students will have at least 2 weeks to confirm acceptance of enrollment. If confirmation is not received by the date stated, the spot will be opened to other students.
- Students who are not selected by the lottery will be placed on a waitlist, ranked in the order in which they signed up during open enrollment, and in accordance with admission policies below.
- On March 18, 2025, students on the waitlist will be offered spots as they become available, for the 25-26 school year. In subsequent school years, spots will be offered as they become available based on maximum enrollment for each school year.
- After initial enrollment, as spaces permit, students will first be taken from the waitlist. New students will first be placed on the waitlist and then offered enrollment as space becomes available.
- When space opens, the parent or guardian with the highest-ranking position on the waitlist and a corresponding number of students to spaces available, will be contacted. For example, if 2 spaces become available and the highest-ranking waitlist family has 3 students, then Virtual Horizons Charter School will proceed to the highest-ranking waitlisted family with 2 students. The potential family will have 3 school/business days to respond to notification of an available space and complete the enrollment process. If they do not respond, or if they decline enrollment, Virtual Horizons Charter School will contact the next family on the waitlist, and so on.

Preferred Enrollment Policies

Per Utah legislation 53G-6-502 Eligible students, Virtual Horizons Charter School will allow preferential enrollment to certain student populations, in accordance with state and federal law.

- (1) a child of an employee of the charter school;
- (2) a child or grandchild of an individual who has participated in the development of the charter school;

- (3) a child or grandchild of a member of the charter school governing board;
- (4) a sibling of an individual who is presently enrolled in the charter school;
- (5) a student articulating from one charter school to another pursuant to an articulation agreement between the charter schools that is approved by the State Charter School Board;
- (6) a child of a military service member as defined in Section 53B-8-102.

A student's family income, socio-economic status, ethnicity, special education needs, or homeless status will not be used to discriminate in enrollment. Virtual Horizons Charter School seeks to extend quality, accessible education to all students throughout Utah, regardless of these factors.

Section 3: Program of Instruction

Virtual Horizons Charter School will, either directly or indirectly through the engagement of service providers, offer statewide online instruction, through virtual reality immersive learning, daily monitored synchronous and asynchronous assignments, online intervention, and SPED support.

Virtual Horizons Charter School will conduct a rigorous request for proposal process to ensure the best fit and value. Non-affiliated board members will be required to approve any transactions in which any board member may have an interest.

Virtual reality classes include fully immersive experiential learning activities and academic support for students throughout Utah, regardless of location or economic means, by providing every student with (1) A Virtual Reality Headset and (2) a laptop computer or tablet equipped with internet access through either a mobile data connection or satellite router.

Subject matter teachers facilitate Virtual Reality classes. Virtual Horizons teachers will also implement highly engaging and closely monitored asynchronous assignments to provide practice and reinforcement of content and skills learned during class meetings.

Virtual Horizons Charter School's overarching educational philosophy is to:

- Ignite a lifelong learning mindset and equip students with the skills they need to become lifelong learners
- Boost learner confidence by building a growth mindset
- Develop metacognitive skills that empower students to take ownership of their education
- Promote positive relationships between students, families, peers, and staff

The following table identifies curriculum used by subject and grade level :

Grade levels	English language Arts	Mathematics	Science	Humanities (World cultures, history)
4-8	Optima Domi VR/Victory XR Enriched with literature (fables, myths, cultural stories, legends, etc.)	Optima Domi/Victory XR	Optima Domi/Victory XR Victory XR Lab experiments	Optima Domi/Victory XR Supplemental curriculum i.e., virtual field trips, etc.
9-12	Victory XR Academy	Victory XR Academy	Victory XR Academy Victory XR Lab experiments	Victory XR Academy Supplemental curriculum i.e., virtual field trips, etc.

Description of Curriculum

English Language Arts (ELA)

Optima Domi and Victory XR (Academy), is a research based virtual reality language arts and reading program created by Vince Jordan and Victory XR developers, leading virtual reality educational researchers. Providing a virtual reality language arts program for grades 4-8 (Optima Domi/Victory XR) 9-12 (Victory XR Academy) gives VHCS teachers the needed resources to comprehensively teach and meet all English Language Arts standards and a source around which to construct multisensory, cross curricular, and any integrated lessons. VHCS has chosen Optima Domi and Victory XR/Academy because it teaches the five pillars of literacy -phonics, phonemic awareness, reading fluency, vocabulary comprehension, as well as, writing and spelling through literature and themes conducive to the humanities curriculum. It provides summative assessments, an intervention guide, and a rich fiction and nonfiction level classroom library. It integrates full group, small group, individual, and hands-on learning while allowing flexibility for integrating art, music, and movement.

Mathematics

Optima Domi/Victory XR (Academy) is a comprehensive, virtual reality math program implemented in grades 4-8 and through Victory XR Academy grades 9-12. Instruction is built around a combination of conversation, hands-on activities, and virtual reality mathematical experiments. In grades 4-8, instruction is teacher directed, but becomes more student directed in grades 9-12. The program is aligned to the Utah Core State Standards through Teacher's Guides, as well as supplemental materials. When students are engaged with the Victory XR Academy, math classes are aligned with the core standards in elements including pre-Algebra, Algebra 1 and 2, and Geometry. The nature of Optima Domi/ Victory XR (Academy) math - its emphasis on hands-on activities, manipulatives, conversation, and practice - provides VHCS teachers with guidance, flexibility, and tools that are in alignment with VHCS' virtual reality through multisensory approach to instruction.

Science

Optima Domi/Victory XR (Academy) science curriculum is a scope and sequence of science content integrated with ecology, biology, and earth science in the natural world. It is an integral part of Virtual Horizons' education. It begins in nature and continues through the cosmos. Teachers create inquiry-based lessons using curricular resources in virtual reality, labs, and field trips. Instruction is a balance of virtual reality learning and project-based learning with systematic study of terms and concepts in life, earth, and physical science. VHCS' approach nurtures curiosity as students' practices observation and analytical skills. Students learn how scientists understand our world and how ongoing scientific advancements shape the world.

Humanities (History)

Optima Domi/Victory XR (Academy) humanities curriculum is the study of ancient and modern world cultures. It includes music, poetry, art, and literature. It acknowledges that the cultures of the past have influenced humanity throughout time and continue to influence the values and morals of today's world. Students learn about world religions and cultures from a historical perspective. Beginning in grade four, fables are taught; history and legends in grade five; Norse mythology in grade four and five; and ancient cultures of India and Egypt in grade five and six; and the cultures of Persia and Mesopotamia in grade six. By exposure to those cultures through their legends and literature, students gain knowledge of and an appreciation for the diversity of humankind. By the close of grades seven and eight, students will have journeyed from Greece to Rome, through medieval history, the Renaissance, the Reformation, the Age of Exploration, up to the present day. Being able to witness the signing of the Declaration of Independence or converse with Martin Luther King, Jr. is a reality through virtual reality curriculum. It also serves as the basis for our high school curriculum. These subjects may be integrated into main lessons in language arts and writing instruction, serve as the basis for research projects, or integrated into a project-based math lesson.

Virtual Reality Specific Curriculum 4-12

Art: Optima Domi/Victory XR (Academy) art curriculum consists of visual and practical arts. Students learn to draw, paint, and sculpt in virtual reality labs. They also learn practical arts such as virtual reality developing, film making, and woodworking. These skills not only develop fine motor skills, coordination, and perseverance, but also require students to think logically, mathematically, and creatively as they problem solve.

Music: Virtual Horizons Charter School music curriculum consists of learning to read and compose music, sing, and understand and create rhythms - all the while in virtual reality.

Movement Education: Virtual Horizons Charter School education recognizes the importance of movement in cognitive development. A visiting artist from premier dance and university studios (or another organization) will teach dance and movement in virtual reality. Teachers will be trained in how to incorporate movement in virtual reality.

Sustainability Education: Virtual Horizons Charter School educates the child to see him/herself as living within the context of a whole environment. Whenever appropriate and relevant students will have opportunities to have asynchronous experiences in virtual reality. VHCS will be “landscaped for learning” where virtual trees, flowers, and a garden will provide learning opportunities for science, botany, art education, and more. The virtual schoolyard will boast an organic garden planted and maintained by upper grade students and will be used for science, health, and sustainability education. Children learn about plants, animals, ecology, and the world around them through hands-on experiences as caretakers. They begin to internalize their connection to and responsibility for caring for the natural world. This manual work can also be therapeutic for the developing child who may have behavioral difficulties. Because of the advances in technology, all of these wonderful experiences can be done in virtual reality.

Technology Literacy: Besides using core curriculum and virtual reality-specific curricula, VCHS intends to research and implement a program that teaches virtual reality development. Students will learn ethics and internet safety, publishing, how to create multimedia presentations, basic coding, filming using virtual reality, etc.

Methods of Instruction and Delivery

Synchronous Online Classes: As described above, Virtual Horizons Charter School will provide virtual reality classes in core academic and elective subjects. Virtual Horizons teachers are specifically trained in the best methods of virtual reality, as well as in highly engaging learning activities for a virtual classroom. Virtual Reality classes will be focused on immersive learning activities and problem-solving with teachers and peers. Class activities will include whole class and breakout room discussions, engaging students in immersive instruction, peer collaborative editing of authentic pieces of student writing, skits, science experiments, and exponential learning environments. Virtual Horizons Charter School will provide paraprofessionals online or at the community centers to aid students who need extra help with assignments. Paraprofessionals and teachers will be available during school hours, as well as after school virtual office hours.

Asynchronous Assignments (Homework): When students are not attending virtual reality classes, part of their school day will be filled with asynchronous assignments, which will be monitored daily and weekly based on the assignment. These homework assignments reinforce content and skills introduced in virtual reality classes and come with detailed instructions to guide students. Teachers will be available in daily office hours to respond to any questions regarding asynchronous assignments. Engaging and easily monitored asynchronous learning activities include: Blooket games, Kahoot! secure digital discussion boards, FlipGrid videos, continuation of projects started during class, and daily and weekly skills practice assignments. Asynchronous assignments are closely monitored by class teachers and are due on the student management system platform.

Digital, 21st-Century Collaboration: Virtual Horizons Charter School will take online learning to the next level by creating immersive virtual reality classes that facilitate collaboration among students and teachers. VR eliminates the possibility of students logging onto their computer and having their cameras off. Zoom and most online programs don't have an adequate solution for students turning on their computers and not truly engaging. Virtual reality doesn't just provide a solution, it eliminates the issue entirely. Students will engage together in hands-on activities, while participating in immersive classes, and then follow up with collaborative projects and secure discussion boards outside of class meetings. Teachers will guide and monitor students in using technology to collaborate and share learning goals. Paraprofessionals will guide parents and students in selecting appropriate classes. Students who may transition into their district school will be advised to choose topics that align with their current grade level. Each student will be individually graded and assessed based on his/her grade level standards, with progress monitored by class teachers, paraprofessionals, and SPED teachers as appropriate, through a secure student management system.

Units: Classes will be taught in 20–30-minute increments based on subject matter. Because virtual reality is immersive by nature, students will only need 20–30-minute increments of immersive time. For example, when studying biology, students have the ability to dissect an atom and therefore are able to immediately be transported to the interior of the atom. It takes a relatively brief time to understand the inner workings of an atom. Students will then exit virtual reality to begin asynchronous assignments to help ensure the learning of the lesson. They will immerse themselves in and out of units many times daily. Core standards (i.e., reading, math, etc.) will be met within the metrics set by the Utah State Board of Education.

Curriculum Adoption & Development: Adoption of curriculum and/or curriculum developed by Virtual Horizons staff must meet the following criteria:

- Aligns to Utah Core Standards
- Closes achievement gaps for students at least one grade behind their peers
- Includes student-friendly rubrics with clear expectations described for all key assignments and end unit learning objectives
- Enables students to use creativity and initiative through choice in learning activities and/or final project, through a good variety of assignment options
- Enables critical thinking through inquiry-based assignments
- Includes a balance of standardized, inquiry-based, and project-based assessments, including both formative and summative assessments

Utah Core Standards will be taught and assessed in the school: Utah Core Standards will be integrated into all subject areas, at each grade level, using standards-aligned curriculum and teacher created curriculum that aligns to Utah Core Standards and meets the criteria detailed above. Virtual Horizons students will participate in a variety of assessments, including formative and summative assessments, localized school-based testing, and State Standardized tests. Curriculum and instruction will be driven by data collected through all forms of assessment, ensuring each student masters the skills and content of the Utah Core Standards to transition smoothly into the next level of learning.

- 1. Looping:** Looping is the practice of a teacher remaining with the same group of students for more than one consecutive year. According to researchers, “the most important variable in a positive elementary school program is the constant attention of a single teacher/caregiver with whom a child can develop a predictable and meaningful relationship.” Looping saves an average of six weeks of instructional time at the beginning of each year. Classroom community is developed as students form strong bonds with their peers and teacher. This structure of continuity helps create a relationship of trust and understanding between student and teacher.
- 2. Homeroom Meeting:** Virtual Horizons students attend a 15-minute Morning Homeroom Meeting, led by their Homeroom Teacher. At this meeting, the teacher holds a mini lesson focused on: Growth Mindset, Test Prep, Critical Thinking, and other thematic topics. Homeroom Meetings are a terrific way to start the day off on a positive note and to allow all students to check in with their teacher.
- 3. Virtual Reality Classes:** Students attend live, synchronous virtual reality classes in core academic and elective subjects for most of the school day. Classes meet daily, for 60-minute blocks, based on subject matter and grade level. In grades 4-8, students meet in live virtual reality classes Monday-Friday in all core classes to ensure a solid foundation of skills reinforced by regular practice and application. In grades 4-8 there will be detailed asynchronous homework assignments and optional teacher help sessions outside of live virtual reality classes. Grades 4-8 students can also choose an elective class on Friday mornings, with topics rotating each month throughout the school year. In grades 9-12, class session time increases and students attend virtual reality classes in all core subjects plus electives that are offered in the Victory XR Academy catalog. When not in live classes, students in grades 9-12 complete detailed asynchronous assignments and use different technology to collaborate with classmates on small group projects. Progress is closely monitored to ensure that these students stay on track and receive early intervention and support when needed.
- 4. Asynchronous Assignments:** When not attending virtual reality classes, student’s complete teacher-directed assignments, such as homework or asynchronous assignments. Teachers provide step-by-step instructions, as well as additional resources such as safe online content, videos, and educational websites. Students can attend scheduled live online help sessions, teacher office hours, or directly message class teachers if questions arise. Students also complete short assignments in reading or virtual reality reviewing in preparation for upcoming classes. This preparation, often used in a “flipped classroom” model, increases retention and allows students to learn at a deeper level during live class meetings. All asynchronous assignments and classes are monitored weekly, or more often if students are falling behind or struggling academically.

5. **Dual Enrollment:** Per Utah Education Code, Virtual Horizons students can participate in extracurriculars at their district school for activities not offered directly through Virtual Horizons Charter School. As enrollment space allows, privately homeschooled students will be permitted to take classes through Virtual Horizons Charter School.
6. **Teaching through Narratives:** History is taught initially through narrative and stories from a wide range of sources: fairy and folk tales, legend, fables, parables, mythology, and literature and then moves on to recorded history and historical fact. Teachers use biographies to strengthen students' identification with people who made a difference. Communicating, exchanging viewpoints, dialogue and debate are all part of lessons.
7. **Sequential Cycling (whole to part to whole):** A robust body of research has signaled the trade-off made in many curricula in our high accountability context between teaching basic skills and knowledge and teaching higher order thinking skills (Darling Hammond, 2008). At VCHS, "lessons move from the whole, or the big picture, through a story or image, to the part, or the specific skills to be acquired or practiced, and then back to the whole through artistic activity designing graphic organizers, engaging in projects, or writing essays to reflect on the whole. This movement from whole to part and back to whole means a lesson begins with synthesis and analysis and then moves to practicing recall and repetition, to come back to synthesis and analysis in the integration" (Oberman, 2010). VHCS's purchased ELA and Math programs are in alignment with sequential cycling.
8. **The Use of Imagery:** When presenting factual information teachers strive to present information with both a practical and emotional element. Teachers use imagery that evokes strong sensory impressions and stimulates the imagination wherever appropriate in speaking to the children in the fourth grade. Teachers transition to more abstract intellectual processes in fifth grade when the ability to think in abstract and causal terms begins to emerge. Starting late fifth grade, teachers adopt metaphors, similes, and comparison to create mental images.
9. **Engaging Learning Environment:** A regular change of activities stimulates students' interest. Teachers balance concentration and relaxation, mental and practical work, movement, listening and participating, observing, and doing. Each lesson balances cognitive, emotional/social, and active learning.

Teacher Engagement

The next primary component of Virtual Horizons Charter School is Teacher Engagement. VHCS views the teacher as the key and source from which students learn. The role of the teacher is more than just dispensing information; rather, the teacher is seen as an instructor, an expert, a mentor, an artist, and a professional.

Professional Learning Environment: VHCS teachers and paraprofessionals are highly collaborative and view themselves as part of a learning community dedicated to every child's success, not an isolated teacher concerned only for his/her group of students. They work collaboratively in weekly grade level meetings to plan lessons, share ideas, discuss, and analyze individual and grade level student data for the purpose of refining instruction to better meet the needs of students. Specialty teachers, as well as Special Education teachers, attend these meetings as a resource when

appropriate. Teachers collaborate with parents as partners for the purpose of shaping students' achievement and relationship to learning.

Lesson Planning: VHCS teachers are collaborative and engaged in lesson planning. Although teachers are given ELA and Math programs to follow, they do not robotically follow a “script” that dictates what to say or the method in which to present content. Instead, they use the program’s content, materials, and pacing to craft lessons. This template ensures fidelity to VHCS instructional methods, as well as the integration of the arts, movement, and technology.

Ample time is provided to classroom teachers for lesson preparation through the use of time when students are being instructed in elective classes. If a teacher has a new idea for a lesson in virtual reality, they are encouraged to submit it to an electronic database that can be used to create different virtual reality experiences. By doing this, VHCS is building a database of experiences to use and reuse. Once submitted, teachers can edit and refine the lessons as they choose.

Professional Development

A recent study by the Rand Corporation, a leading research nonprofit, found that, “teachers matter more in student achievement than any other aspect of schooling.” Further, “When it comes to student performance on reading and math tests, a teacher is estimated to have two to three times the impact of any other school factor, including services, facilities, and even leadership” (Education, 2022). The heart of Virtual Horizons Charter School is continual personal growth and achievement for our teachers. Our teachers participate in ongoing professional development through a variety of certifications including virtual reality core certification, art, and elective virtual reality certification, and CTE virtual reality certification. Optima Domi and Victory XR have teacher certifications that our teachers will be able to utilize throughout the year. VHCS believes that teachers who continually refine their craft become expert teachers who are fully engaged in student learning and school success.

Virtual Reality Specific Professional Development

The Victory XR training is well-established; therefore, many teacher development opportunities exist which VHCS will utilize including:

- Online training
- Certification programs through colleges and universities (namely Weber State University)
- Teacher conferences throughout the country
- Victory XR training experiences
- Collaboration with other Victory XR advocates

Supplemental Training in Virtual Reality:

- Contract with experts in virtual reality learning for targeted training
- Contract with experts in multisensory lesson planning for targeted training
- Training from Dance or other experts on movement in the classroom
- Training in educating special populations and multiple intelligences

In addition to monthly school wide professional development, the Executive Director will collaborate with each teacher to create a personal professional development plan which includes objectives for teaching in the given academic year and a schedule for completing Utah State licensure (as appropriate), and other training opportunities.

Involvement of Teachers through Committees: Teachers play a supportive role to each other and participate in school governance through the Leadership Team, Student Success Team, and various committees throughout the year. The Leadership Team meets once a month and is made up of the Executive Director, one representative from each grade level, specialty teachers, and a representative from the Special Education department. This team helps determine professional development needs, student and schoolwide needs, and additional needs for the faculty. The Student Success Team supports teachers in instruction that leads to student achievement and growth. It is made up of the executive director, one teacher representative from the grades (4-6), one from the grades (7-9), and one from grades (8-12) and any specialized staff members, such as the school psychologist, occupational therapist, or speech therapist. Teachers consult this group for support concerning struggling students who do not hold IEPs. The group may conduct a child's study and provide other needed support to the teacher as he/she supports the student.

Evidence of Efficacy of Virtual Reality Learning

Metacognitive Learning: According to the article, Learning in virtual reality: Effects on performance, emotion and engagement by Devon Allcoat and Adrian von Mühlénen Department of Psychology, University of Warwick, Coventry, UK (Received 12 June 2018; final version received 23 October 2018)

Recent advances in virtual reality (VR) technology allow for potential learning and education applications. For this study, 99 participants were assigned to one of three learning conditions: traditional (textbook style), VR and video (a passive control). The learning materials used the same text and 3D model for all conditions. Each participant was given a knowledge test before and after learning. Participants in the traditional and VR conditions had improved overall performance (i.e., learning, including knowledge acquisition and understanding) compared to those in the video condition. Participants in the VR condition also showed better performance for 'remembering' than those in the traditional and the video conditions. Emotional self-ratings before and after the learning phase showed an increase in positive emotions and a decrease in negative emotions for the VR condition. Conversely there was a decrease in positive emotions in both the traditional and video conditions. The Web-based learning tools evaluation scale also found that participants in the VR condition reported higher engagement than those in the other conditions. Overall, VR displayed an improved learning experience when compared to traditional and video learning methods.

Table 1. Number of participants (*N*), knowledge scores (percentage correct) and confidence ratings (1–5) in the pretest and post-test separately for the three conditions.

Condition	<i>N</i>	Pretest	Post-test	Difference
Knowledge scores				
Virtual	34	28.1%	56.5%	28.5%
Video	34	27.9%	43.9%	16.1%
Textbook	31	25.3%	50.2%	24.9%
Confidence ratings				
Virtual	34	2.24	3.35	1.12
Video	34	2.33	3.04	0.71
Textbook	31	2.14	3.32	1.18

Table 2. Number of participants who responded with qualitative feedback in grouped types: positive, negative, and mixed feedback.

Condition	Positive	Negative	Mixed
Virtual	5	3	5
Video	2	13	2
Textbook	1	15	6

Focused Learning and Learning through Immersion: Throughout all classes, an overarching objective is to immerse students in the learning experience. This elevates students beyond checking boxes to empowerment for lifelong learning. Virtual Horizons Charter School values immersive learning to allow greater recall and therefore higher test scores. According to a study done by the University of Maryland, called *Virtual Memory Palaces: Immersion Aids Recall* by Eric Krokos · Catherine Plaisant · Amitabh Varshney Received: 21 October 2016 / Accepted: 3 May 2018 virtual reality displays, such as virtual reality headsets, afford us superior spatial awareness by leveraging our vestibular and proprioceptive senses, as compared to traditional desktop displays. Since classical times, people have used memory palaces as a spatial mnemonic to help remember information by organizing it spatially and associating it with salient features in that environment. UMD explored whether using virtual memory palaces in a headset display with head-tracking would allow a user to better recall

information than when using a traditional desktop display with a mouse-based interaction (desktop condition). They found that virtual memory palaces in a headset condition provide a superior memory recall ability compared to the desktop condition by approximately 10%. We believe this is a first step in using virtual environments for creating more memorable experiences that enhance productivity through better recall of substantial amounts of information organized using the idea of virtual memory palaces.

University of Maryland (UMD) found that the use of virtual memory palaces in headsets condition improves recall accuracy when compared to using a traditional desktop condition. UMD had 40 participants memorize and recall faces on two display–interaction modalities for two virtual memory palaces, with two different sets of faces. The headset condition was found to have 8.8% improvement in recall accuracy compared to the desk-top condition, and this was found to be statistically significant. This suggests an exciting opportunity for the role of immersive virtual environments in assisting in recall. Given the results of the user study, UMD believes that virtual memory offers a fascinating insight into how we may be able to organize and structure large information spaces and navigate them in ways that assist in superior recall. If memory recall could be enhanced through immersively experiencing the environment in which the information was learned, it would suggest that virtual environments could serve as a valuable tool for various facets of retrospective cognizance, including retention and recall.

Distance and/or Online Education Offered

As described above, Virtual Horizons Charter School will offer virtual reality classes taught by licensed teachers who are specifically trained in virtual reality teaching. They will engage students in a virtual learning environment and use the most innovative tools available in education technology. Virtual Horizons teachers will also utilize asynchronous online tools to enhance learning and maintain student engagement outside of virtual reality classes.

Virtual Horizons Charter School provides accessible, live, virtual reality classes - *Virtual Classrooms* - that include collaborative activities with teachers and peers. Teachers will provide instruction that is provided by our Virtual Reality curriculum partners. Virtual Reality class teachers are trained in implementing highly interactive learning inside virtual reality headsets and effectively monitoring participation, progress, and mastery to ensure fidelity to learning objectives. VR allows students to participate in immersive, interactive environments that provide opportunities for exploration, experimentation, and discovery. This makes VR an ideal platform for implementing various pedagogies in education. Recent research has shown that VR has the potential to be effective in enhancing learning outcomes across a range of educational settings. The use of VR technology in education has the potential to revolutionize the way students learn and engage with complex concepts and ideas. By incorporating VR into the education process, our teachers can create opportunities for students to actively engage in the construction of knowledge and understanding, promoting deeper and more effective learning outcomes.

Active Learning

When not participating in live virtual reality classes, Virtual Horizons Charter School students engage in homework assignments that engage their interests and are easily monitored by teachers to verify participation and progress. This includes secure online activities and assignments -as well as moderated chats - where students exchange ideas about topics and skills covered in class.

VHCS ensures an efficient and successful virtual reality model by: (1) Implementing the Methods of Instruction and Delivery, and Teacher Engagement. (2) Providing a meaningful and academically rigorous education focused on the Utah Core State Standards, and (3) meeting the performance goals set forth above. VCHS will employ the following strategy of implementation:

Teacher Recruitment:

1. Actively recruit virtual reality trained teachers through offering Optima Domi/Victory XR certification
2. Actively recruit local teachers interested in virtual reality education who are willing to be trained in VCHS's model
3. Actively recruit local teachers with experience in multi-sensory or project-based teaching
4. Hire specialty teachers who can masterfully incorporate the arts, music, and movement into core lesson plans

Provide Needed Supports:

1. Ongoing Virtual Horizons Charter School specific virtual reality training, as well as general professional development as listed above
2. Monthly school wide professional development
3. Provide teachers with curriculum and programs on which to build additional virtual reality curriculum
4. Provide teachers with virtual reality lesson plan templates to guide them through the lesson planning process
5. Build a database of virtual reality experiences designed by VHCS teachers and accessible to all teachers
6. Assemble a robust teacher library full of resources for teachers to reference throughout the year in lesson planning
7. Provide mentorships for every teacher new to virtual reality methods, either with an outside consultant, or another experienced teacher in the school. Ensure that relationships with mentors begin prior to school opening and involve lesson planning and organization of the classroom schedule and environment.
8. Regularly evaluate and support teachers in meeting their personal goals and VCHS's organizational goals

Safe and Orderly Conduct

Virtual Horizons Charter School believes that the climate and culture of the school must consistently maintain a feeling of safety for all students. VHCS will adopt a student Code of Conduct that aligns with the goal of encouraging students to take responsibility for their actions and develop self-discipline. VHCS will hold all students, employees, and other adults to the highest standards of behavior online and inside the virtual environment and during school-sponsored activities. Recognizing that threats to safety may occur despite the best efforts, a school safety audit, performed by an outside school safety expert, will be conducted before the school opens and annually thereafter. We will also follow the self-assessment program developed by safeandsoundschools.org. The Executive Director will be designated as the lead safety officer and will develop a staff-based school safety committee. This committee will meet regularly and hold training to ensure an orderly response from students and employees in the event of an emergency.

Code of Conduct

All students, faculty, and parents will conduct themselves in a manner that contributes to a productive, safe, happy, inviting learning environment for themselves and others. Behavior expectations will be posted on all websites, chat rooms, LMS systems, and school social media sites.

1. **Be Safe** Examples: Follow virtual classroom and online rules. Students will not engage in any harmful or illegal cyberbullying or bring illegal substances at an event sponsored by or affiliated with the school.
2. **Be Respectful** Examples: Show kindness, use polite language, be truthful and honest, share and help each other, take turns, solve problems peacefully.
3. **Be Responsible** Examples: Keep equipment in good working order, take care of school issued computers and headsets. VHCS cannot be responsible if equipment is lost or stolen, but will come at the expense of parents of students.
4. **Be Ready** Examples: be prepared for class, be attentive, do your best work, respect other learners, be on time, have good attendance, honor school conduct code.

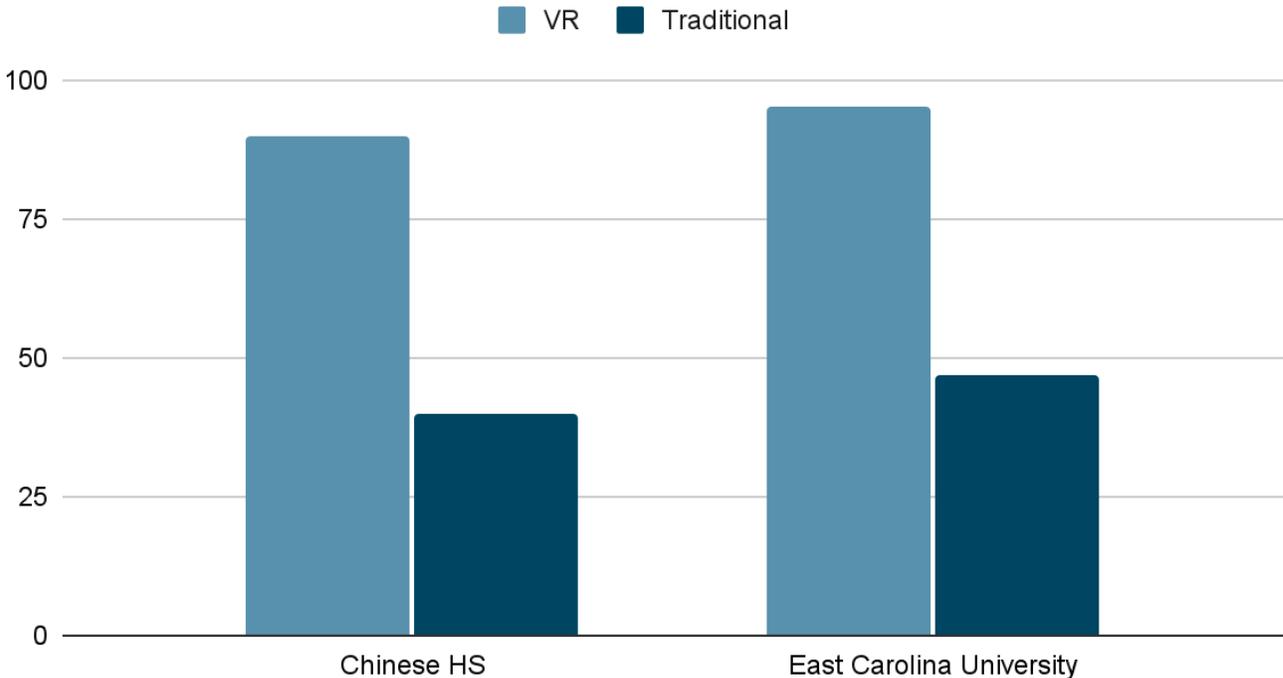
Standardized Tests:

For the first operational year, Virtual Horizons Charter School will use Victory XR curriculum, aligned to Utah Core Standards, as a primary resource alongside teacher-created learning activities, projects, lessons, and various assessments based on the learning needs of students. Victory XR curriculum includes a variety of assessments, including Standardized Test Practice, open-ended questions, and multi-step real-world problems, to build critical thinking in students. Victory XR curriculum includes project-based assignments, which aligns with our model. Virtual Horizons Charter School teachers can use Victory XR projects and/or substitute one of their own that meets the same learning objectives.

Assessments as learning tools in Virtual Reality: Virtual Horizons Charter School approaches all assessments and testing as a learning environment and will guide students through self-assessments regularly. To foster a growth mindset, teachers will provide specific learning goals and rubrics at the introduction of learning activities, so that students have a clear vision of the expectations and

measurements of successful learning. In one 2016 study conducted jointly by two Chinese research institutions; researchers taught difficult astrophysics concepts from a typical Chinese high school textbook to two randomly chosen groups of students. One group learned using immersive VR, and the other group learned using traditional teaching methods. After concluding the lessons, researchers administered a test to both test groups to determine how well they retained the learning material. The VR group’s pass rate was an astonishing 90 percent, significantly outperforming the non-VR group, which had a mere 40 percent pass rate. These results show that virtual reality demonstrably can influence students’ learning retention significantly. Likewise, a study conducted by researchers from East Carolina University in 2018 illustrated that students benefit from VR technology when learning STEM concepts. These students learned about biology in two separate conditions. One group of students entered a virtual environment in which they could manipulate strands of DNA, while another group studied DNA through lectures and “serious” educational games. Much like the Chinese study, this study’s results showed that the VR students scored higher than the traditional students on subsequent content tests, revealing the technology’s positive impact. The results from both studies clearly demonstrate the concrete performance increases that applying VR technology as a tool in K-12 education can produce.

Points scored



Approach to Assessment

VHCS believes assessment is:

- An ongoing process that helps identify, at various stages in the learning process, what a student knows, understands, and can do
- Vital for a clear understanding of overall school performance
- A collaborative process (pre and post assessments that utilize teachers, paraprofessionals, parents, and students)
- Should be a process that encourages, challenges, and motivates students to higher levels of learning and self-awareness
- Multiple types of evidence must be used to better understand each learner's strengths and needs, and to plan for support and enrichment
- Should allow students authentic opportunities to display their accomplishments and demonstrate their learning

Evaluation of Students

Virtual Horizons Charter School evaluates the progress of students by ongoing formative and summative assessments, administered at appropriate intervals. Formative assessments provide regular and timely feedback regarding student attainment of standards, which allows teachers to modify instruction to better meet the diverse learning needs of all students. Formative assessments are not punitive nor are they used to determine a final grade. Summative assessments are accountability measurements that identify whether a student has mastered a standard or objective. They are used as part of the grading process.

VHCS's assessments include, but are not limited to:

Common Formative Assessments: The importance of assessing students' skill mastery early on in schooling is paramount. Research suggests that successful early intervention is the best single predictor of future academic success, particularly in critical areas like reading, language acquisition, and mathematics. At their core, Star Assessments are purposeful, proven, powerful, and predictive. These computer adaptive assessments are designed to help teachers assess students quickly, accurately, and efficiently. Star Assessments provides teachers with reliable and valid data in an instant so they can target instruction, monitor progress, provide students with appropriate instructional materials, and intervene with at-risk students. Administrators use immediate feedback from these assessments to make decisions about curriculum, assessment, and instruction at the classroom and school levels.

Progress Monitoring (formative): Teachers utilize progress - monitoring tools to track student learning, assess and improve both remediation and extension practices, refine tiered instruction, and strengthen Response to Intervention.

Benchmark Assessments (summative): Student growth towards and proficiency of standards is measured through the beginning of the year, middle of year, and end of year benchmark assessment. Such assessments are included in Optima Domi/Victory XR ELA and math programs.

Curriculum-based Assessments (summative): Teachers administer curriculum-based assessments such as end-of- unit assessments, spelling tests, etc.

State-mandated Assessments (summative): VHCS is committed to complying with all state testing requirements and meeting or exceeding state goals - recognizing that testing requirements and windows can and may change. VHCS's plan for completing the assessment requirements for Utah public schools is driven by information received through the Utah State Office of Education. VHCS's Executive Director will ensure that all statewide assessment policies and procedures are adhered to and implemented appropriately.

Security & Fidelity for Testing: VHCS laptops are configured with a secure browser to be used when students participate in state assessments and formal course assessments. The secure browser disables a computer from accessing the internet, except for the testing site, to ensure fidelity to Utah Assessment Ethics. Additional requirements of state assessments and formal course assessments will include computer camera and screen sharing turned on for the duration of the test. VHCS teachers will virtually proctor assessments as permitted, such as Acadience, and provide facility-based testing as required, such as when administering RISE. Virtual Horizons Charter School adheres to all provisions of the Utah Standard Test Administration and Testing Ethics Policy (R277-404-3, May 6, 2021).

Data Use and Collection

Virtual Horizons Charter School uses the above formative and summative assessments to collect data. Once collected, the data is used for the following:

1. Drive instruction, remediation, reteach, and challenge activities.
2. Evaluate teacher effectiveness.
3. Evaluate program efficacy and implementation.
4. Evaluate fulfillment of the Charter School Performance Standards and site goals, as well as goals in the charter agreement.
5. Assess overall school performance.

Special Education

Virtual Horizons Charter School will meet the needs of all students, including special education students, advanced students, students with disabilities, educationally disadvantaged students, etc.:

Special Education Services - Virtual Horizons Charter School is committed to providing all students with the support and resources they need to succeed in an online learning environment. VHCS' Special Education program is designed to accommodate the unique needs of students with disabilities, ensuring they receive an inclusive and meaningful education. Described below are some examples of the services that our SPED teachers will provide. In the section, A Week At A Glance, an example of a student schedule will highlight some of the services provided.

Our Commitment

At Virtual Horizons Charter School, we are dedicated to:

Inclusivity: We believe every student, regardless of their abilities, deserves an inclusive education that promotes growth and success.

Personalized Support: We provide individualized support to address the specific needs of each student, ensuring that they have an equal opportunity to excel.

High-Quality Instruction: Our special education staff is trained to deliver high-quality instruction, with access to the latest technology and resources to facilitate learning.

Parent and Guardian Collaboration: We value the partnership with parents, guardians, and caregivers, involving them in the decision-making process to ensure the best educational experience for their child.

Individualized Education Plans (IEPs)

An IEP is a personalized plan created for each student with a disability. It outlines educational goals, accommodations, and modifications tailored to the student's needs. Virtual Horizons Charter School, in coordination with the Special Education Director, will conduct evaluations in accordance with Utah State and federal regulations for students and their parents to determine the needs of that specific student.

Accommodations and Modifications

Virtual Horizons Charter School will offer accommodations and modifications to ensure that students can access the curriculum and demonstrate their learning. These may include extended time on assignments, assistive technology, and more. Counselors and administrators will adhere to 504 plans and IEP plans crafted by Special Education teachers and specialists.

Highly Qualified Staff

Virtual Horizons Charter School will hire special education teachers who will be highly trained and experienced in supporting students with various disabilities. They will work closely with general education teachers to ensure that all students' needs are met.

Related Services

Virtual Horizons Charter School will provide related services such as speech therapy, occupational therapy, and counseling to address specific needs identified in the IEP. These services may be administered through a third-party vendor.

Enrollment and Eligibility

Students with disabilities are encouraged to apply as all students, regardless of ability, are welcome at Virtual Horizons Charter School. Those students who wish to enroll in our program are encouraged to contact the Special Education Coordinator/Department for guidance on special programs.

Parent and Guardian Resources

Virtual Horizons Charter School understands that parents and guardians play a crucial role in their child's education. To support them in this journey, VHCS will offer resources and information to help them navigate the special education process.

This model is especially suited to meet the individual needs of each student, with flexibility in class choice and scheduling and the ability to individualize assignments. When needed, SPED teachers and other professionals will be engaged to provide support for students' specific needs. SPED teachers will collaborate with class teachers and Education Coordinators to provide a cohesive learning experience for each student. Students with an IEP or 504 designations will be given modified or adapted assignments, based on their IEP or 504. Students who qualify for additional services, such as speech or occupational therapy, will receive services either virtually or in person from SPED providers. Teachers have the flexibility to individualize assignments for advanced students, providing in-depth integrated assignments to keep them challenged and engaged. Students of all academic levels will benefit from the collaborative and flexible nature of this model.

A Week at a Glance

Mele, grade 4

Mele is a 4th grader who loves math and science. She excels in math and is always doing science experiments at home. Her confidence in Language Arts is low (not on grade level) and she struggles to enjoy or complete Language Arts assignments. Her synchronous Virtual Reality classes include Math 3 and 4, ELA 3, Social Studies 3, STEM 4-5, and ELA 3, Art Elective. Students are in Virtual Reality approximately 60 minutes at a time after which they are then doing asynchronous activities for the rest of the subject period.

ELA 3 is taught in units that focus on historical and fictional heroes and cover [Utah Core Standards for ELA grade 3](#). Students are immersed in different historical settings that are used to foster reading skills. Whether it is walking inside of a Winnie the Pooh book while reading or learning about George Washington at Mount Vernon, students engage with real world figures while learning the core standards of Language Arts. This class fosters a growth mindset while building skills in reading, writing, speaking, and listening.

Math 3 and 4 is one of our virtual reality Math classes that covers the [Utah Core Standards for Math grade 3 and grade 4](#), while integrating real-world scenarios relevant to student life. Virtual Reality Math uses an integrated approach, whether it is figuring out the circumference of the pyramids in Egypt or determining the length of the Empire State Building, students are whisked away to real world places to use their math skills. This approach also includes stories of mathematicians, including their successes and failures and what they learned from each to foster a growth mindset and bring math to life for each student.

STEM 3-4 includes [Utah Core Standards for Science for both grades 3 and 4](#) and incorporates both hands-on projects and virtual reality experiences. In virtual reality, students can interact with animals in the ocean, as well as land animals in nature. This class also includes stories about scientists - again to foster a growth mindset, as well as show real world applications. STEM 3-4 class is recommended

for students struggling with math, because it brings math to life and into the real world of the student.

Social Studies 3 covers [Utah Core Standards for Social Studies grade 3](#), and as such focuses on “the concept of community, learning about the development of cultures, systems of governance, how communities and cultures interconnect both locally and globally, and how the world around them has changed over time. Students will learn about individual rights and responsibilities as well as opportunities for active participation in the life of the community.” It all comes to life inside of Virtual Reality.

Art 2-4 is an elective that focuses on visual arts, guiding students through using various mediums to learn art techniques while expressing personal creativity. It is amazing what a student can create inside a VR headset.

Mele receives all needed materials for her classes, shipped directly to her house by month or semester, depending on the class and materials needed.

	Monday	Tuesday	Wednesday	Thursday	Friday
8:00am	Homeroom Meeting with Teacher				
8:30am	Brain Break – get ready for first class and rest of the day				
9-10am	Math 4	Math 4	Math 4	Math 4	Math 4
10:00-11:00am	ELA 3	ELA 3	ELA 3	ELA 3	ELA 3
11:30am	Asynchronous Assignments	Asynchronous Assignments	Asynchronous Assignments	Asynchronous Assignments	Homework
12:00pm	Lunch Break				Field Trip
12:30-1:30pm	STEM 3-4	Social Studies 3	STEM 3-4	Social Studies 3	Teacher Office Hours
2-3pm	Asynchronous Assignments	Art	Asynchronous Assignments	Art	Meet with Paraprofessional
4:00pm	After School Activities	After School Activities	After School Activities	After School Activities	

Carlos, grade 5

Carlos is a 5th grader who has an IEP for Autism Spectrum Disorder. He struggles to connect with his peers, and it has led to problems in school. He struggles with reading, but he enjoys math and is on

track with grade 5 Utah Math Standards. His synchronous classes include ELA 4-5, Math 5, STEM 4-5, Social Studies 5, and CTE elective classes 4-6.

ELA 4-5 covers [Utah Core Standards for ELA both grades 4 and 5](#) and is recommended for grade 4 students who are advanced or moving quickly through ELA 4 Standards, as well as for grade 5 students who need more practice in skills in reading comprehension and/or writing. Students receive individual feedback and grades from the teacher based on their actual grade level to ensure they are on track for their specific grade standards. This class covers units in different genres of reading and writing, including informational, research, personal and imaginative narrative, and persuasive or argumentative. Students use virtual reality classes to collaborate with classmates.

Math 5 meets [Utah Core Standards for Math grade 5](#). This course falls within Virtual Horizons Charter School’s VXR math classes and builds on more challenging concepts and integrating skills built throughout elementary math to ensure a solid foundation as students move into middle school mathematics. Math Lab is a weekly live class session dedicated to real-world application of math concepts for that week. In Math Labs, students review concepts and practice integrating current and past concepts and engaging in real-world projects and simulations. Based on Carlos’s IEP, his Education Coordinator, SPED Case Worker, and mom have determined this class, supported by weekly math support, is the best fit.

STEM 4-5 includes hands-on activities and virtual reality labs that meet [Utah Core Standards for Science in both grades 4 and 5](#). This class also includes more complex projects so students can explore science concepts and develop core skills of engineering and design more deeply.

Social Studies 5 aligns with [Utah Core Standards for Social Studies grade 5](#), and so covers the history of the United States.

Robotics CTE is an elective class offered in virtual reality, open to students in grade blocks of 4-6, 7-8, and high school. Students learn how to build robots in VR, complete projects building and programming their own robot, and then demonstrate its use inside of virtual reality. Students have the option of attending robotics events with parent/guardian accompaniment.

	Monday	Tuesday	Wednesday	Thursday	Friday
8:00am	Homeroom Meeting per IEP				
9-10am	SPED Support (OT, SAI)				CTE Elective
10:30-11:45am	ELA 4-5	Robotics	ELA 4-5	ELA 4-5	Park Day
11:45am	Lunch Break				Field Trip

12:30-1:45pm	STEM 4-5	Social Studies 5	STEM 4-5	Social Studies 5	Teacher office hours for extra help Conference with Para
2-3:15	Math 5	Math 5	Math 5	Math 5 Lab	
3:15pm	Asynchronous assignments Teacher Office Hours Available				

Malik, grade 7

Malik is a 7th grader who loves Science, Math, and Computers. He is on track for grade 7 ELA standards but is a reluctant reader and resists writing. His synchronous online classes include ELA 7-8, Math 7, Science 7, and Social Studies 7.

ELA 7-8 VXR Language Arts class meets [Utah Core Standards for both ELA grades 7 and 8](#). This class builds skills in reading, writing for multiple purposes, speaking, and listening, and language usage through exploring individuals who used their imagination, learning, and growth mindset to overcome challenges and bring new inventions and ideas into the world. The class explores both historical and fictional individuals to include standards for literary and informational reading and writing.

Math 7 VXR math class meets [Utah Core Standards for Math grade 7](#). This class also emphasizes how math is the basis for critical thinking and logic. Math 7 Lab, similar to Math 7 Lab, is a weekly VR class session dedicated to real-world application of math concepts for that week. Math Labs in grades 7 and 8 focus on Algebra prep, with direct correlation explained, so that students can look forward to future learning.

Science 7 meets [Utah Core Standards for Science grade 7](#), including: relationships of cause and effect, making predictions, how forces can cause changes in motion and are responsible for the transfer of energy and the cycling of matter, Earth’s environments and how they provide the conditions for life, as well as Scientific Method and writing formal lab reports in preparation for high school courses.

Social Studies 7 aligns with [Utah Core Standards for Social Studies grade 7](#).

Virtual Reality Lab is an elective that meets once a week and guides students in computer coding and virtual reality design. Students work on projects independently outside of live class meetings but have access to teacher office hours each school day if they need more support.

	Monday	Tuesday	Wednesday	Thursday	Friday
8:00am	Homeroom Meeting with Teacher				
8:30-	Science 7	Social Studies 7	Science 7	Social Studies 7	

10am					Field Trips
10:30-12:00	Math 7	Math 7	Math 7 Lab	Math 7 <i>help session</i>	Teacher office hours for extra help
12:00pm	Lunch Break				
12:30-2:00pm	ELA 7-8	Virtual Reality Lab	ELA 7-8	Writing Lab <i>help session</i>	Conference with Para
2:00pm	Asynchronous assignments Teacher Office Hours Available				

Jennifer, grade 9

Jennifer is a 9th grade student who is working above grade level in English, as a strong linguistic learner, but she is struggling with math and not ready to take Secondary Mathematics I in grade 9. She is taking World Geography this year and plans to take AP World History next school year. Her primary reason for doing virtual reality school is to help with her mental health challenges. Jennifer has been bullied in the past and struggles with large crowds. She loves to read and draft narrative stories. Her synchronous online classes include English 9, Math Foundations, World Geography, and Earth and Space Science. The morning is available for teacher office hour help, but Jennifer begins her formal class schedule at 10:00 a.m. due to her therapy for mental health challenges.

English 9 covers [Utah Core Standards for English grade 9](#). Students read a variety of fiction, non-fiction, and poetry selections from all over the world. Students complete hands-on projects, collaborate with classmates, and use virtual reality labs as they build content knowledge in literary elements, reading for information, research, and skills in critical thinking and using technology and 21st-Century digital skills.

World Geography covers the [Utah Standards for World Geography](#), which includes “both human geography and physical geography, and...the interconnections between the two.” This class also explores World History, as many students take this class before taking AP World History in the following school year. Students can transport using VR to different areas of the world allowing for an immersive World Geography.

Victory XR Academy Math Foundations is a preparatory class for 9th grade students who are not prepared to complete Secondary Math I during grade 9. This course is designed to fill gaps in math knowledge and skills and fully prepare students for mathematical success in grades 10-12. Virtual Horizons Charter School believes that a solid foundation in math is essential for continued success as a student moves through the mathematics courses.

Biology meets [Utah Secondary Biology Standards](#), building students’ content knowledge while also building skills in scientific thinking and investigative methods. This class meets in the virtual reality

Biology class twice a week for interactive class activities and every other week for an additional hour for guided labs. Students are transported inside an actual human cell, can dissect frogs, and are able to use virtual reality as a way to go deeper inside theories and concepts of science. This course does not have a math prerequisite, so it is recommended for Jennifer, who is still building her foundational math skills.

Jennifer earns high school elective credit for “Musical Theater” through a combination of participation in local theater and by completing written learning reflection assignments designed by her Education Coordinator to extend learning into the history of theater and specific theatrical styles.

	Monday	Tuesday	Wednesday	Thursday	Friday
8:00-10:00	assignments and Office Hours Available				9:00am Break
10:00-11:30am	English 9	World Geography	English 9	World Geography	Park Day Field Trip
11:30am	Lunch Break				
12:00-1:30pm	Math Foundations	Math Foundations	Math Foundations	Math Lab <i>Small group support</i>	Teacher office hours for extra help
1:30-3:00pm	Art	Biology	Biology Lab <i>Every other week</i>	Biology	Conference with Para
3:00pm	earning (homework and project collaboration) Teacher Office Hours Available				
4:00pm	Theater rehearsal & shows; dance & voice lessons				

Utah Core Standards

Virtual Horizons Charter School and class teachers use Utah’s Core Standards to guide all academic planning, as they set year-long goals and plan units and lessons. Teachers have access to the Virtual Reality curriculum, but also have the freedom to create their own virtual reality lessons and activities. Blending the foundational resources with that freedom allows Virtual Reality teachers to gradually develop their own learning activities to be used in their class instruction, ensuring quality instruction and alignment with Utah Core Standards.

Academic Support and non-SPED Intervention: Students who need additional academic support can attend office hours held by class teachers and Paraprofessionals or by appointment. Students who are identified as needing intervention, if they fall behind or face learning challenges, will meet with their teacher and parent(s) to create an academic support plan, with a focus on growth mindset. As

our school grows and needs increase, Virtual Horizons Charter School will hire teachers who focus on non-SPED intervention and academic support.

Academic Requirements

Grades 4-6

Core curriculum that includes:

- Reading/Language Arts;
- Mathematics;
- Science;
- Social Studies (including Utah State History, US History, & Ancient Civilizations)
- Visual & Performing Arts;
- Health Education;
- Physical Education;
- Educational Technology;
- Library Media.
- Virtual Horizons students will meet academic requirements as assigned by the Utah Board of Education.

Grades 7-8

Core curriculum that includes:

- Grade 7 Language Arts;
- Grade 8 Language Arts;
- Grade 7 Mathematics;
- Grade 8 Mathematics;
- Grade 7 Integrated Science;
- Grade 8 Integrated Science;
- United States History;
- Utah History; and
- At least one course in each of the following in grades 7 or 8: Health Education; College and Career Awareness; Digital Literacy; the Arts; and Physical Education.

High School Requirements

Virtual Horizons high school graduation requirements mirror Utah Dept of Education's high school completion requirements, including:

- English/Language Arts (4 Credits)
- Mathematics (3 Credits):
 - Successful completion of Secondary Mathematics I, II, and III or higher.
 - Parents may request that students replace Secondary III with a course from the Applied or Advanced approved course list.
 - Students who successfully complete Calculus have met graduation requirements regardless of the number of credits they have taken.
- Science (3 Credits):
 - 2 Credits (from the four science foundation areas; Earth Systems, Biological Science, Chemistry, AP Computer Science, or Physics).
 - 1 Credit (from the foundation courses or the applied or advanced science core list).
- Social Studies (3 Credits):
 - 1 Credit (United States History)
 - 0.5 Credit (Geography)
 - 0.5 Credit (Civilization)
 - 0.5 Credit (United States Government and Citizenship)
 - 0.5 Credit (LEA) Discretion)
- Directed Coursework (3.5 Credits):
 - 1.5 Credit (Fine Arts)
 - 1 Credit (Career and Technical Education (CTE))
 - 0.5 Credit (Digital Studies)
 - 0.5 General Financial Literacy
- Physical Education Health (2 Credits):
 - 0.5 Credit (Health)
 - 0.5 Credit (Participation Skills)
 - 0.5 Credit (Fitness for Life)
 - 0.5 Credit (Individualized Lifetime Activities)
 - Optional: 1.0 Credit Maximum (Team Sport/Athletic Participation)
- Electives (5.5 Credits)

- Total Credit Hours (24)
- Graduation requirements may be modified for individual students to achieve an appropriate route to student success when such modifications:
 - are consistent with the student's IEP or Student Education Occupation Plan (SEOP) or both;
 - are maintained in the student's file and include the parent's/guardian's signature; and
 - maintain the integrity and rigor expected for high school graduation, as determined by the Board.
- High school students, along with at least 1 parent/guardian and a member of the administration, will meet with a high school counselor to create a graduation plan that aligns to post high school plans. Students who plan to apply to a 4-year college/university directly from high school will be advised on additional and/or specific courses to take during grades 9-12.
- Courses required for graduation can be retaken in accordance with the Utah Office of Administrative Rule [R277-717: High School Course Grading Requirements](#)

Learning Management System (LMS)

A quality LMS allows easy access to course materials for teachers, students, and parents. It is essential to academic monitoring, especially with an online school. This enables teachers to provide early intervention and partner with parents to further learning in the home. LMS is the key to clear and open communication that connects the environments of school and home harmoniously. Currently, Virtual Horizons Charter School is planning to use Canvas, but is also reviewing Schoology, Blackboard, and Blackbaud as potential LMS providers. The Executive Director will evaluate each system that meets the criteria below, and then present findings and a recommendation to the Board for approval by June 2024. LMS will be fully set up and operational by February 2025.

LMS must meet the following criteria through a RFP:

- Allow secure messaging between teachers and students, and teachers and parents.
- Student to student messaging is a consideration, but only if it can easily be monitored to ensure there is no cyberbullying.
- Collaboration message boards connected to assignments from class teachers.
- Easy to navigate for teachers, students, and parents. Clear sections and navigation throughout, with easy return to the home page.
- Allows teachers to upload all parts of assignments, especially for project-based assignments which have several components. Allow teachers to organize assignments, such as folders for each Unit.
- Allow students to easily upload and submit assignments.
- Allow teachers to grade assignments within the LMS and grades post in real-time, as well as immediately calculate impact on overall course grade.
- Allow teachers, SPED and EL personnel, and administrators to download reports for an individual student or a designated group.

- Makes the school calendar available to teachers, students, and parents.
- Preferred: Integrated platform that enables secure proctoring of students during assessments.

Student Information System (SIS)

Virtual Horizons Charter School will store the required hard copies of student records at a secure facility in Salt Lake City, Utah. However, as a virtual school, Virtual Horizons Charter School understands the importance of maintaining student records within a secure system online, so that all authorized staff and guardians have easy access to appropriate information, while student privacy is protected. An acceptable SIS will protect student's personal information, per FERPA guidelines, while also giving appropriate access to administration, teachers, other Virtual Horizons Charter School records staff and parents. Virtual Horizons Charter School is currently evaluating Canvas, Blackboard, and Blackbaud as potential SIS. Using the same provider for both LMS and SIS will streamline the processes, which is a strong consideration. The Executive Director will evaluate the SIS meeting criteria below, and present findings and a recommendation to the Board for approval by June 2024. LMS will be set up and operational by February 2025, when Virtual Horizons Charter School begins enrollment for the 25-26 school year.

A secure and versatile SIS makes monitoring and reporting compliance efficient, allowing more time to be focused on teaching. It also ensures that gaps in student progress, especially at the high school level, are identified early and can be addressed before they cause a serious impediment to a student's post high school goals.

SIS must meet the following criteria:

- Maintain security compliant with FERPA laws and state and federal regulations pertaining to confidential information of a minor.
- Maintain enrollment forms and student records.
- Allow attendance recording, tracking, and download reports to show school compliance.
- List current courses and maintain a record of courses completed. Generate course reports and transcripts.
- Generate progress reports and report cards.
- Allow monitoring of completion and results of statewide assessments.
- Allow parents access, through a Parent Portal, allowing them to download records, complete logs, see graduation progress, and transcripts.

Section 4: Market Analysis

Virtual Horizons Charter School will be available to students throughout the state of Utah, with accessibility to all socio-economic levels and students in all regions of Utah, using a virtual platform to deliver virtual reality classes taught by licensed teachers.

Virtual Horizons Charter School will have an administrative office in Salt Lake City, where school supplies and equipment, as well as student records, can be securely stored. These offices will not be used for student meetings or instruction, and so are exempt from e-occupancy requirements. Virtual Horizons Charter School also plans to find and lease space during specific times to conduct IEP's, state testing, and as a gathering place for activities planned by the school administration or the PTO throughout the year.

Educational Program Targeted for 4-12 Grades

Virtual Horizons Charter School has been intentional in the grades in which we will begin. Based on our research, teaching students in immersive learning will improve test scores and enhance learning. According to the *National Forum of Special Education Journal*, research has demonstrated that many students do not become strongly visual before third grade; auditory acuity first develops in many after sixth grade, and boys are often neither strongly visual nor auditory even during high school. Young children are exclusively tactual/kinesthetic learners. Students who are unsuccessful or who are underachievers in school, learn best through tactual (hands-on) and kinesthetic (active) resources and their strongest perceptual strength is neither auditory nor visual (Drew, Dunn, Quinn, Sinatra, & Spiridakis, 1994; Dunn et al., 1994). Less than 12% of elementary school children are "auditory" learners; few children or adults are capable of remembering approximately 75% of academic information they listen to for between 30-40 minutes. Less than 40% are "visual" learners; few children or adults are capable of remembering information they read for between 30-40 minutes. Based on this information and concern for too much screen time, Virtual Horizons Charter School will begin in 4th grade. K-3 grades develop best through tactile learning and should develop those skills before using virtual reality immersive education.

Virtual Horizons Charter School will provide a quality and long-term school option to meet these growing demands of virtual learning. It will allow families flexibility, while having the full support of credentialed teachers, paraprofessionals, and directors who have developed skills in this unique learning platform. Designed from the start for virtual reality learning, every aspect of Virtual Horizons Charter School has been created to optimize the learning experience at home.

Demographic Information

Virtual Horizons Charter School will be available to all students in the state of Utah from Fourth grade through high school. The school will start with Fourth through Eighth Grades in the first year and grow by grade in subsequent years. This option works well for students at all socio-economic levels, and for any student throughout the state, whether in large cities or remote regions. Target students include: (1) students who are currently participating in asynchronous video-based online learning, who desire high levels of virtual reality teacher interaction, (2) students currently enrolled with local

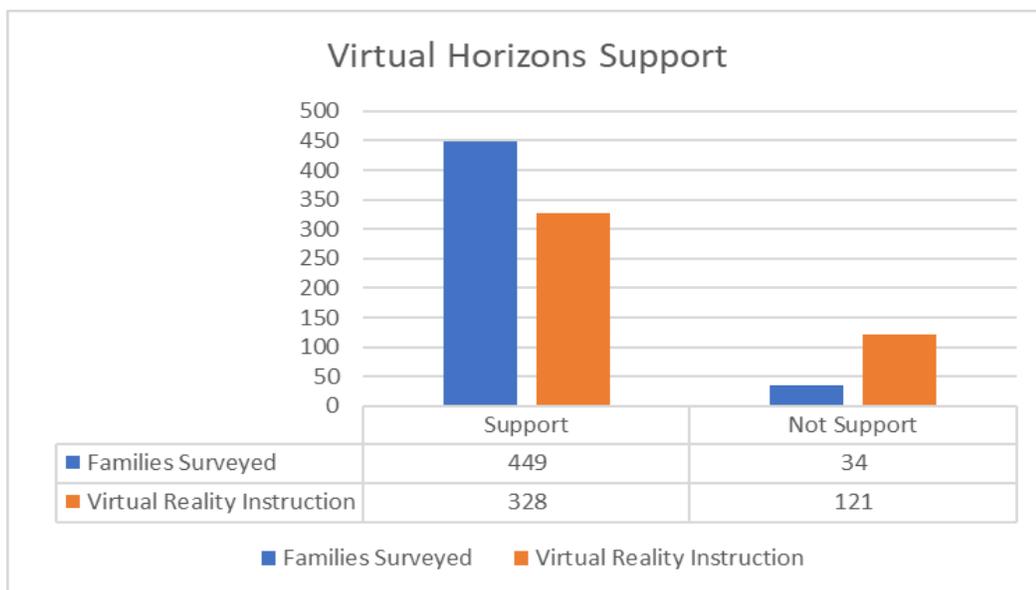
site-based public schools who would be better served in a virtual reality platform with academic options, partnered with the support of professional educators; (3) students who have not found success in other online schools (or traditional schools) and are interested in advanced levels technology.

Unique Option

As described above, Virtual Horizons Charter School differs from current options in several ways. Currently there is no school offering the combination of elements that make up the Virtual Horizons Charter School. Over the past three months, VHCS has been polling families in Salt Lake City. We have spent time at community events, and going door to door to ensure that VHCS would be supported. As to not sway families one way or another, we limited our survey to two questions:

1. Would you support a virtual reality charter school in Salt Lake City?
2. Would you prefer a charter school that uses virtual reality for instruction, or a more traditional type of learning?

We surveyed a total of 483 families. 449 families said they would support an online charter school, 34 families said they would not. Of the 449 families that would support a charter school, 73% said that they would prefer a virtual reality charter school over traditional learning. Those 327 families represent over 600 students, grades 4-10. VHCS was created to support a community that is asking for an alternative to what is currently being offered.



Market Context and Trends

At present, there are more than 25,506 residents within a five-mile radius of the VHCS survey. The total population of the Glendale area of Salt Lake City is 45,652—thus, half of the area’s population is within a five-mile radius of the VHCS survey. Within Salt Lake City, the west side includes the neighborhoods of Rose Park, Glendale, Westpointe, Fairpark, Poplar Grove, and People’s Freeway.

During the 2022-23 school year, approximately 26,700 public school students in Utah were enrolled in online public schools. Roughly 5,000 out of the overall public-school enrollment were enrolled in online charter schools.

While Virtual Horizons Charter School intends to be a statewide online charter, this survey is a snapshot of the support for virtual reality instructions. Salt Lake City School District includes 27 elementary schools, 5 middle schools, 5 high schools, 3 charter schools, and 1 specialty school. At the elementary level, roughly 49 percent of students qualify for free or reduced lunch.

While we do not expect a significant percentage of our students to be drawn from within this five-mile radius, it is a snapshot of parents who are looking for an innovative program. VHCS' projected first-year 4-6 enrollment of 350 represents .007 percent of the online charter school population. Looking solely at the estimated public-school students within a five-mile radius of the survey, we would need a .013 percent market share at full enrollment.

Competitive Advantage

Virtual Horizons Charter School will offer a unique school choice alternative for families within the State. We are confident that we can achieve our enrollment targets given the following competitive advantages:

- Virtual Reality driven education, taking into account learning styles and preferences.
- Unique online virtual reality educational approach that accelerates learning and promotes deeper understanding.
- Providing a unique opportunity to attend school with students inside a virtual classroom.
- Technology literacy to include coding, virtual reality development, and virtual reality filming.
- Highly qualified, highly engaged teachers who are specifically trained and certified in virtual reality immersive learning and using the most current technology tools.
- Teachers and paraprofessionals who guide families through teaching and tutoring in virtual reality.

Community support plays a pivotal role in the success and well-being of students attending Virtual Horizons Charter School. Moreover, the inclusion of well-being courses for both students and parents ensure that mental health remains a priority, equipping them with valuable tools to navigate challenges. Financial literacy courses further empower students and parents, fostering financial independence and stability. English as a second language courses cater to the diverse community, enabling students and parents to effectively communicate and engage in the learning process. These are all being offered during after-school programming. By fostering an environment that supports well-being, inclusivity, and personal growth, the community support system will enhance the overall educational experience for the students and their families.

Planned Promotions

Virtual Horizons Charter School will create ads and messaging that connects with the values and core motivations of families throughout Utah. Virtual Horizons Charter School will promote the school state-wide, through social media, commercial advertising, and in-person appearances.

- Social media posts, with optimized boosts for high engagement.
- Print ads in parenting magazines and at local events attended by families with K-12 students.
- Online advertising to parent groups and on websites for Utah-based businesses aimed at K-12 students.
- In-person appearances at local events, in each of the major regions of Utah, which have a high attendance of K-12 students, including info sessions, information booths with fun learning activities, and speaking engagements.
- In-person appearances at libraries, recreation centers, and parks throughout Utah, to meet families with K-12 students, in each of the major regions of Utah.
- Virtual Horizons Charter School will approach school districts in each major region of Utah to ascertain how our charter school can support students within their boundaries who need an alternative educational model.

Advertising Strategy

Virtual Horizons Charter School will direct advertising and messaging to a target demographic, which includes families with K-12 students, currently enrolled with public district and site-based charter schools, private schools, and those choosing to homeschool, throughout Utah. All Virtual Horizons Charter School advertising, including print and digital, will be offered in both English and Spanish, since the Hispanic population is the 2nd highest demographic choosing charter schools, making up 19% of charter school enrollment.

(<https://www.abc4.com/news/student-enrollment-is-up-in-utahs-public-schools-report-shows/>)

Communication Strategy

Talking points to (external audience) future parents, authorizer, media, community, organizational partners and to (internal audience) staff, teachers, parents, to focus are provided below along with a timeline that outlines the latter part of the planning year.

Timeline:

January 2025 – Finalize plan at board meeting; meet with school marketing group

February 2025– Hire the recruiters; continue PR efforts already established; begin canvassing, reach out to churches and community groups

March –April 2025- the canvassing begins, setting up at stores, etc. (a formal set-up plan canvassing, and stores will be created after hiring of staff)

March-August 2025– Ongoing calls and follow-up emails to potential students as well as existing students

March-June 2025– meeting with various churches that surround strategic areas to use as a recruitment tool

March-May 2025 – all enrollment packets complete and accounted for by the school

May-July 2025– amass a waiting list

Enrollment Talking Points:

- Are you happy with the school your children are currently attending?
- Virtual Horizons Charter School is a safe, and new virtual reality campus that has small class sizes.
- If parents, ask about staffing: Our stabilization and growth plan ensure the school is here to stay; set up virtual reality tours.

Similar School Options

There are online schools available to students in Utah, but Virtual Horizons Charter School provides a unique combination of elements for families throughout Utah. Since Virtual Horizons Charter School intends to become an approved Statewide Online Education Program (SOEP), we have included two currently approved SOEPs in our Similar School Options.

[Connections Academy Utah](#) offers online learning to K-12 students, using the proprietary K12 Curriculum. Students learn from online videos and assignments, but do not engage in daily live virtual classes. Connections Academy teachers are available to students by phone or online when students request, but they do not hold regular, daily office/help hours.

[Utah Virtual Academy](#) also offers online learning for K-12 students, again using K12 curriculum with asynchronous online lessons and teachers who monitor progress and help as needed, but who do not teach live online group classes. Utah Virtual Academy’s informational video emphasizes the high parent involvement requirement.

Both Connections and Utah Virtual emphasize parents as “Learning Coaches,” and the need for a high level of parent involvement. These schools provide the curriculum so that parents do not need to plan lessons, but there is still some required teaching by parents as students receive all learning in asynchronous online format or from textbooks. While Virtual Horizons Charter School agrees that especially younger students need supervision and follow-up by parents, our model provides live virtual reality instruction and peer interaction with parents providing homework support like a district school.

K12 curriculum includes workbooks and some hands-on materials, but primarily paper and pencil tasks and mostly in the elementary grades. Virtual Horizons is essentially hands-on learning and is carried throughout all grade levels, from 4th grade to high school. Students in high school classes also

participate in live simulations, such as United Nations meetings and Supreme Court simulations. Virtual Horizons Charter School also welcomes guest presenters to answer questions live from students about future careers.

[Mountain Heights Academy](#) is an online charter school for students in grades 7-12. They assign students asynchronous assignments, using open-source curriculum, which are due weekly. Their teachers are accessible to students and support learning as needed, but do not provide regular live instruction. We applaud the use of open-source materials, as this builds 21st-Century skills.

However, Virtual Horizons Charter School is vastly different in that it is a school taking place primarily in virtual reality. Open-sourced materials are always valuable and Virtual Horizons Charter School intends to use many resources to supplement teacher knowledge. However, due to the very nature of live instruction, Virtual Horizons Charter School and Mountain Heights Academy are vastly different models.

Additional online schools that are currently popular include [Leadership Academy of Utah](#) (LAU) and [My Tech High](#). Both schools actually contract with private providers for instruction and curriculum. LAU is a charter school connecting public school students with [Williamsburg Academy](#), a private school. Both schools offer classes taught by private instructors, some of which are not licensed teachers. Virtual Horizons Charter School offers classes taught by Virtual Horizons teachers. Even asynchronous class options have a Virtual Horizons Charter School Teacher or Paraprofessional monitoring progress, assessing academics, and providing support resources as needed.

Governance

Virtual Horizons Charter School Governance Plan

Virtual Horizons Charter School is organized and incorporated as a Utah non-profit corporation. It is the entity that will hold the charter and be responsible for the development and operations of the school. Virtual Horizons Charter School functions and exists for the sole purpose of operating the proposed charter school. It is recognized as a distinct and legally independent entity that is responsible for the financial decision-making and business operations of the school.

The Virtual Horizons Charter School (VHCS) Governance Plan outlines the structure, roles, responsibilities, and decision-making processes for VHCS, with the aim of ensuring effective governance. This plan applies to all stakeholders engaged in school operations, including board members, administrators, staff, and parents.

Board of Directors

The VHCS Board of Directors serves as the governing body and consists of five to seven members, including community representatives, educators, parents, and experts in virtual reality technology and education. The board's roles and responsibilities encompass setting the school's mission, vision, and strategic goals, approving budgets, and financial plans, hiring and evaluating the school director, ensuring compliance with charter school laws, and representing the interests of school stakeholders.

Board members serve staggered three-year terms to maintain continuity. The founding board members, include:

- Kristin Elinkowski, Board Chair

Kristin is the former Chairman of the Utah State Charter School Board and former member of the Utah Governor's Commission on Excellence in Education. She is a graduate of the University of Pennsylvania's Masters of Applied Positive Psychology (MAPP) where she researched how to maintain and strengthen friendship. She is passionate about innovative education to ignite a love of learning in students and help them thrive. She is currently a business owner, a Certified Business Intermediary, a TEDX speaker coach, and a board member of a non-profit serving deployed military families.

- Kim Tafiti, Vice Chair

Kim has more than 25 years extensive leadership expertise specializing in educational technology implementations, strategic planning, consulting, client success, training, and project management. Data-driven and adaptable, she passionately transforms business processes to match the ever-evolving landscape of education. Over the course of her career, she has established numerous teams, spanning client success, technical support, project management, account management, sales, and professional services. Kim's teams boast a higher than 95% client retention record. Having led countless educational technology implementations, her primary focus remains on maximizing clients' returns on their educational investments. Kim and her husband have 3 children, all of which have attended Utah-based charter schools.

- Tanyee Cheung, Secretary

Tanyee Cheung ("Tan") is a champion of wellbeing and looks to introduce and share positive psychology with as many people as possible. Tan is Chair of the Connecticut Bar Association's Wellbeing Committee and Chair of the Wellbeing Committee at Finn, Dixon & Herling, LLP ("Finn Dixon"), the law firm where she practices and is a partner in the debt finance group. Prior to joining the firm, Tan was in-house senior counsel at General Electric Capital Corporation. Tan is the first woman and first minority to have been elected to serve on Finn Dixon's Management Committee and the first woman and minority to be appointed Chair of their Debt Finance Group. Tan received her Masters in Applied Positive Psychology from the University of Pennsylvania, her Juris Doctorate from New York University School of Law and her Bachelors in Business Administration (Finance) from Baruch College. Fun Facts: Tan homeschooled her two children (before the pandemic!). Both her boys went on to participate in John Hopkins Center for Talented Youth. Aidan, her oldest, graduated University of Massachusetts at Amherst with a 3.86 GPA in Computer Science and Brandon is a budding writer who is attending University of Sydney in Australia.

- Connor O'Brian, Treasurer

Connor was born and raised in the Midwest where he attended traditional public schools. Following high school, he was accepted to the United States Military Academy at West Point.

After graduating from the academy, he began his professional career as an Army Officer where he served in both leadership roles and staff functions. He got his first exposure to teaching while serving as a partner and advisor to Afghan Security Forces. While this was quite a different teaching environment, it reinforced his belief in the necessity of quality education. He left the Army in 2015 and began a career in finance while pursuing an MBA from Northwestern University. From 2015 to the present, he has worked on the financial side of real estate where he advises and assists clients with capital allocation, due diligence, and risk mitigation. He and his fiancé recently made their home in Park City which is where they plan to start a family and raise their children.

- Matt Foulger, Board Member

Matthew Foulger, PMP is a Software Implementation Professional and brings his experience and understanding of student information systems, learning management systems, K-12 assessment systems and educator development software and services to the Virtual Horizons Charter School Board. He helped lead the implementation of new assessment software for the large-scale assessment initiative for New Your City Schools and the digital learning initiative for the Los Angeles Unified School District. Additionally, Matt was part of the team that implemented the BYU Pathways Project that serves more than 65,000 students online. He currently leads the project management and professional services teams that implement solutions for the Department of Defense in Germany, Korea, Japan, and Guam. Matt is the father of five and together with his wife, Rebecca, is active in their family's education with Rebecca serving as the PTA president and Matt serving on the Cache County School District Community Council.

Each member possesses skills and experience in areas that are crucial for the successful implementation and ultimate governance of the school. While there can be a difference in the expertise needed to start-up and the expertise needed to govern the school, the Virtual Horizons Charter School Governing Board is comprised of individuals whose contributions will benefit the school in both phases.

Responsibilities of the Board

Two of the primary responsibilities of the Governing Board are to protect the legal interests of the charter school and to ensure the school meets the commitments in its charter. Regarding protection of the legal interests of the school, the Governing Board has a host of responsibilities and powers in its articles of incorporation and throughout its charter. These powers and responsibilities range from things such as hiring and evaluating the school's Director and Business Manager (or EMO) to the purchasing of materials. Its authority is to be exercised using sound legal and ethical practices and policies. In addition, the Governing Board is responsible for ensuring that the school meets the commitments contained in its charter. These responsibilities include setting the school's vision/mission and adopting policies that align with that mission; advocating for good external relations with the community, school districts, media, neighbors, parents, and students; hiring and evaluating a director and business manager; practicing strategic planning; ensuring adequate resources and managing those resources effectively; and assessing the organization's performance.

The School Director will report directly to the Board and will be responsible for the daily operations of VHCS, including curriculum development, teacher supervision, and student welfare. The Director will provide regular updates on school performance to the Board. Teaching staff will report directly to the School Director. Support staff will report directly to the School Director or an assigned manager/director. The director will be evaluated on academic metrics, enrollment, financial performance, teacher retention, and any other metrics the Board determines relevant.

The Business Manager or EMO, under the direction of the Board, will be responsible for budgeting and financial planning. They will maintain a transparent and sustainable budget, allocating resources efficiently to support its mission. Regular financial reports will be provided to the Board and made accessible to the public.

Recruitment and Approval Plan for New Board Members

A well-structured recruitment plan for new board members is pivotal to ensuring that VHCS continues to benefit from individuals who bring the necessary skills and commitment to support the school's mission. This plan will be regularly reviewed and updated to adapt to changing needs and maintain an effective board.

Board members should possess a range of skills and qualifications, including financial expertise, legal knowledge, education experience, community engagement, virtual reality or technology expertise, and a commitment to the school's mission and values. Promoting diversity and inclusion in the board composition is highly encouraged.

Potential candidates may be identified through recommendations from current board members, parents, staff, local community organizations, professional associations, and virtual reality technology forums. Outreach and promotion efforts will involve developing a recruitment package, promoting board openings through various channels, hosting information sessions or webinars to inform potential candidates, and collaborating with community organizations.

The selection process for new board members will include an application and screening phase and interviews with shortlisted candidates to ensure alignment with the school's mission and values. Upon selection, candidates will be presented to the existing board for approval. Once approved, the selected candidates will be notified and provided with a welcome package outlining the board's expectations and responsibilities. An orientation session will be conducted to familiarize new board members with the school's operations and governance.

No board member may serve for more than three consecutive terms, ensuring a rotation of leadership and fresh perspectives. No more than three of the founding board members may serve a consecutive term when their initial three-year terms are completed.

Training and Board Evaluation

An effective training plan for charter school board members is essential for supporting the school's mission and vision. Training will be provided in multiple areas, including governance, educational

policies and programs, school finances, board leadership, parent and community engagement, continuous improvement, and professional development. Training sessions may encompass various formats, including workshops, conferences, online resources, mentoring, peer support, and guest speakers from relevant fields. Other examples of professional development may include attendance at USBE sponsored trainings, charter school association trainings, third party or staff trainings at board meetings, annual board retreat trainings, collaboration with stakeholders from other successfully governed charter schools, or group review of recognized board training literature.

The Governing Board will conduct, at a minimum, one self-evaluation each year at or around its annual meeting. One of the purposes of this evaluation is to determine whether the school is meeting the vision, mission, and educational philosophy outlined in the charter. Another purpose will be to identify current and future school needs and to determine what additional experience and expertise is needed on the Governing Board. Additionally, this evaluation will help to identify the professional development needs of the existing Governing Board and serve as a tool to assist in the development of an annual professional development schedule. The board will continuously evaluate the overall effectiveness of the board as a governing body and establish mechanisms for collecting feedback from school staff, parents, and the community regarding the board's performance and areas for improvement. Using the feedback and evaluation results, the board will continue to update and refine the training plan and governance practices for continuous improvement.

Conclusion

The Virtual Horizons Charter School Governance Plan forms the foundation for responsible and effective school operation as a Virtual Reality Charter School. Periodic reviews and updates to this plan will ensure its continued relevance in adapting to changing circumstances. All stakeholders are expected to adhere to its principles and actively contribute to the success of the school and the fulfillment of its mission.

Staffing

Finding the Right People

Qualifications on paper are just a small part of the equation in building the right team who will bring Virtual Horizons Charter School mission and vision into reality. The right team, with people who fit our model, are the key. Our goal is to be inclusive and seek out diversity in our instructional and support staff, while gathering people who desire to help move our mission and vision forward.

Primarily, we want people who are excited about our mission and vision, and about the key elements we plan to achieve through our short- and long-term goals. We want people who have the vision to see how the key elements of our model fit into our mission and vision. We want to make sure teachers will be comfortable in teaching in a virtual reality environment. This information will drive the interview to determine if a candidate will fit well into Virtual Horizons Charter School's culture of fostering a growth mindset, by encouraging students to express their own creativity and take initiative. We will search for staff who believe in empowering students with the skills to learn and think independently and foster a love of lifelong learning. After initial hiring, Virtual Horizons Charter School will enhance staff relationships by including time during staff meetings for sharing personal achievements, as well as their ideas for improving our virtual reality model.

For candidates who are invited to move onto the final hiring stage, candidates will be presented with realistic scenarios that will arise within their position and asked to respond in the moment. This allows candidates to get a realistic vision of the day-to-day job, so that they can assess for themselves if the position is the right fit for them. We want staff who believe in our mission and vision and want to be a part of our school!

General Staffing Guidelines

Virtual Horizons Charter School will use a significant amount of the overall budget to obtain quality teachers and support staff. Funds that most schools spend on purchase, rent, and maintenance of physical school sites is not needed by Virtual Horizons Charter School and will thus be partially used in acquiring and maintaining teaching and support staff who are a good fit for moving our mission and vision forward. Providing competitive compensation also communicates to our staff how much we value them.

All potential employees, volunteers, and governing board members must submit to a criminal background check and continued monitoring, per Utah Legislative Code 53G-11-402. Proof of completing background check must be provided before final contract will be offered, and results of background check must be obtained by Virtual Horizons Charter School before any employee may have contact with students.

Virtual Horizons Charter School will not discriminate against relatives of current employees; however, any relatives of charter governing board members must meet the Utah State provisions in legislative code 53G-5-409. In addition, no staff member can report directly to or be evaluated by an immediate relative. As we seek to recruit team members who are the right fit for our culture, mission, and vision, we value recommendations from existing staff, who understand that culture.

All salaries have a range and individual salaries, including stipends, are based on years of experience, educational degrees and post BA/BS credits, and other qualifications.

Preoperational Year Staffing (24-25)

In the preoperational year, the Board will contract with an Executive Director and a business manager or management organization. The Executive Director will be responsible for preparing the academic and administrative elements of Virtual Horizons Charter School for opening in August 2025. The business manager or management organization will be responsible for preparing the business components of Virtual Horizons Charter School for opening in the 2025-26 school year. Both will attend board meetings to report and to receive directions. The Executive Director will transition to a full-time employee of Virtual Horizons Charter School on January 6, 2025, or a date approved by a quorum of the Board, for school opening in August 2025.

Key Positions

Position	Start Date Year 1 (25-26)	Start Date Year 2+
Executive Director	January 6, 2025	Year-round position
Education Coordinators Testing Coordinator SPED Coordinator	July 1, 2025	August 1 - June 15 <i>Depending on student start/end dates</i>
Teachers <i>(SPED Teachers to begin 2nd operational year as needed)</i>	July 1, 2025	August 15 - June 15 <i>Depending on student start/end dates</i>
Student Information Coordinator	As needed based on enrollment activity January - May 2025 Full-time starting June 1, 2025	August 1 - June 15

School Calendar: It is anticipated that the first day of student attendance will be August 14, 2025, and the last day of student attendance for the 25-26 school year will be May 22, 2026. In subsequent years, students will attend classes approximately from the second Wednesday in August through the third Friday in May, for a minimum of 180 school days.

Executive Director

The Executive Director works closely with the governing board to implement policies and procedures that further the mission and vision of Virtual Horizons Charter School. The Director oversees all

coordinator positions, including the implementation of Virtual Horizons Charter School policies and procedures by coordinators and teaching staff. Duties include, but are not limited to: training Coordinators; collaborating with department Coordinators to ensure that information, processes, and procedures from departments are shared with fidelity and in a timely manner; attending leadership meetings; monitoring compliance and overall academic progress; participating in staff hiring and evaluations; approving staff salaries for presentation to the Board for final approval; approving stipends, overtime, and time off requests; approving policy exception requests; ensuring SPED services are provided appropriately; fostering positive authorizer relationships; being responsive to parent concerns; implementing accreditation action plan. The Executive Director is in a 12-month, full-time position. This position requires travel throughout the state of Utah and work outside school hours. Starting salary range: \$90,000 - \$120,000 (see OYB row 44-line item 24.121). This will be a contracted position for the startup year (see OYB row 44-line item 24.121).

Qualifications

- Master's degree in education or related field or equivalent experience
- Teaching licenses in Elementary Education and Secondary Education
- Min 5 years' experience teaching, preferably in charter and/or online school
- Min 2 years administrative experience, preferably in a charter and/or online school
- Track record of compliance within public school, preferably charter school.
- Exceptional organizational skills, interpersonal communication skills, personnel management, and ability to supervise a group, ability to work as a team player as well as independently and be self-motivated, and high competency in using electronic communications methods.

Teacher

Virtual Horizons Charter School teachers focus on preparing for and teaching virtual reality classes in their subject area of focus and/or endorsement. Responsibilities include, but are not limited to: reviewing and planning class activities and homework assignments based on virtual reality curriculum adopted or developed by Virtual Horizons Charter School; adapting and creating learning activities to align with our Virtual Horizons Charter School mission and model; providing additional academic support through scheduled office hours and by appointment; supervising asynchronous courses and assignments for students; maintaining open communication with Paraprofessionals regarding progress and any areas of concern for students on the cohort roster. Teachers can teach as a substitute for another VHCS teacher as needed and receive an additional fee of \$35 per hour, for live teaching time. Teachers work a 10-month year, approximately 180 school/prep days from mid-August to mid-June. Salary range: Licensed Teacher Salary Schedule range of \$55,000-\$70,000 (see OYB row 28-line item 10.131).

Qualifications

- State of Utah Teacher License for Elementary Education or Secondary Education with Subject Endorsement, depending on assignment

- Online teaching experience preferred. Unless already certified at time of hire, teacher will be required to complete specific training in online teaching by December 1 of initial school year
- Experience successfully implementing standardized curriculum
- Ability to use various assessment tools to drive instruction
- Ability to integrate education technology into teaching and teach digital skills

Paraprofessional

Paraprofessionals are responsible for helping teachers with students and parent/guardians and serving as an ongoing point of contact. Para's monitor the progress of each student on their Cohort roster, continually communicating with class teachers as well as SPED teachers, EL teachers, and other staff as needed. Paraprofessional's work a 10.5-month year, for approximately 200 school/prep days, from beginning of August - mid-June. This position requires some travel within Utah. Starting salary range: Paraprofessional Salary Schedule range of \$40,000-\$50,000, distributed equally throughout regular pay periods (*see OYB row 30-line items 10.131*).

Qualifications

- Experience adapting and creating curriculum and/or standards-aligned learning activities, including SPED and EL accommodations
- Excellent organizational skills
- Ability to problem-solve and mediate with teachers and parents
- Track record of compliance within public school, preferably charter school

Special Education Coordinator

The Special Program Coordinator oversees support for students with IEP/504 Plans, those in need of focused intervention, EL students, and At-Risk populations (homeless and low-income). The Special Education Coordinator works a 10.5-month year, for approximately 200 school/prep days, from beginning of August - mid-June. He/she will focus on three (3) areas of support: (1) Teacher Coaching, (2) Parent Coaching, and (3) Compliance.

In the first operational year, the SPED Coordinator will also serve as a Special Education teacher, providing support classes for academics and other needs aligning with student IEPs. In subsequent years, with increased enrollment and expansion of grade levels offered, SPED Teachers will be hired based on need.

Starting salary range: \$65,000-\$80,000 (*see OYB row 29-line item 10.131*).

Qualifications

- State of Utah Teacher License for Elementary Education
- State of Utah Special Education Teacher License and Mild/Moderate endorsement
- Track record of compliance with regards to SPED & Special Populations

- High skills in communicating through technology and creating and delivering virtual presentations and training
- High interpersonal skills in communicating with teaching staff and parents
- Excellent organizational skills

Special Education Teacher

**Beginning in 2nd operational year, based on need*

Special education teachers support class teachers, Paraprofessionals, and other staff in administering and adapting education for students with IEP/504. Responsibilities include, but are not limited to: assessing students for special education services; meeting with parents, general education teachers, and other required participants to develop Individual Education Plans and other plans for support; providing instruction for students with an IEP or those in need of academic intervention; collecting and maintaining data on students with IEP/504 to track progress and compliance to support agreements. Special Education Teachers work a 10-month year, approximately 180 school/prep days from mid-August to mid-June. Starting salary range: Licensed SPED Salary Schedule range of \$60,000-\$75,000. (*note - not included in 1st operational budget year as noted above.*)

Qualifications

- State of Utah Special Education Teacher License and Mild/Moderate endorsement for subject(s) taught; or is participating in the alternate pathway to professional educator licensure (APPEL) for special education through USBE and has obtained an associate educator license (AEL)
- Utah Special Education Teacher License
- Online teaching experience preferred
- Ability to use various assessment tools to drive instruction, intervention, and support

Student Information Coordinator

The Student Information Coordinator is an administrative position that collaborates closely with the Executive Director, as well as teachers. This position is responsible for entering all student information into the school's Student Information System, so that Teachers, Paraprofessionals, and parents have easy access. The SIS manages student records digitally, with security in place so only authorized users can access several types of information. The SIS is also where Teachers record grades, issue report cards, upload written requests from parents, and other required forms. Paraprofessionals are responsible for collecting some forms from families for students on their Cohort Roster, but the Student Information Coordinator checks that all student files are complete and collaborates with Teachers and Paraprofessionals if any forms or information is missing. The Student Information Coordinator is especially needed during high enrollment periods to ensure new and returning students are processed quickly.

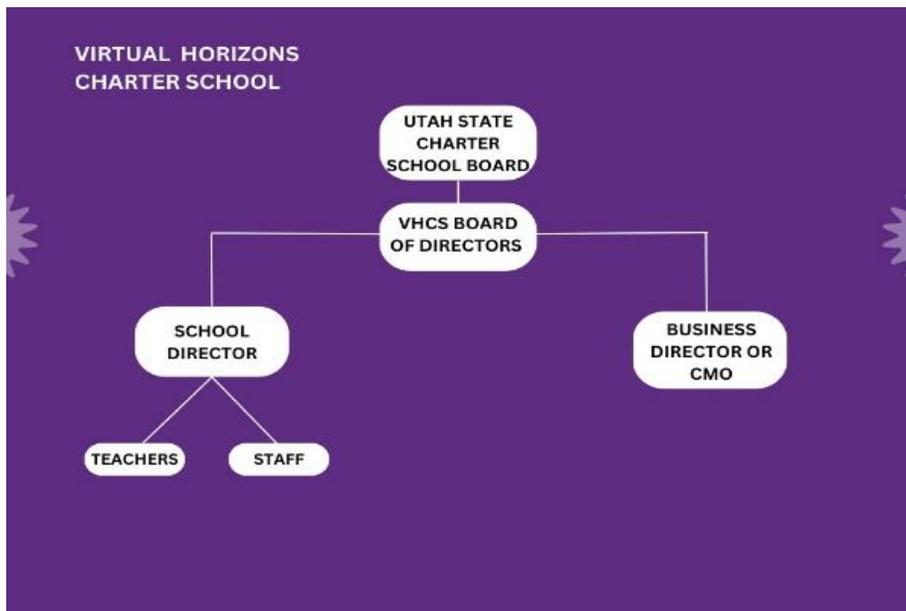
Qualifications include:

- Bachelor’s Degree preferred (not required)
- Strong clerical skills
- Strong knowledge of and skills using digital information systems
- Strong organizational skills
- Good attention to detail
- Ability to work independently and be self-motivated
- Clear communication skills

Position will be part-time and hourly, based on need, January-May 2025, at the rate of \$18 per hour. Starting June 2024, Student Information Coordinator will work an 11-month year, approximately 210 school/prep days from August to June. Starting annual pay range (not a salaried position): \$24,000-\$28,000 based on experience and training. (See OYB row 88-line item 24.300)

Organizational Chart

In the first operational year, the Executive Director will work directly with instructional and administrative staff. As the number of instructional and support staff increases with enrollment, assistant directors and additional staff will be added to align with enrollment numbers and grade level needs. Temporary and/or hourly administrative positions may be added if needed in the first operational year and will report directly to the Executive Director. Business management and human resources will be through contracted outside organizations with experience in supporting charter schools. In future years, Virtual Horizons Charter School may hire, as in-house staff, a Business Manager and/or Human Resources Director.



6a. Required Employment Policies Criminal Background Check

Per Utah Legislation 53G-5-408, the following individuals are required to submit to a criminal background check and ongoing monitoring as provided in Utah Code Section 53G-11-402:

- (1) an employee of a charter school who does not hold a current Utah educator license issued by the state board under Title 53E, Chapter 6, Education Professional Licensure;
- (2) a volunteer for a charter school who is given significant unsupervised access to a student in connection with the volunteer's assignment;
- (3) a contract employee, as defined in Section 53G-11-401, who works at a charter school;
- (4) a charter school governing board member

Virtual Horizons Charter School will require proof of completion of criminal background checks for all staff who do not hold a current Utah educator license, volunteers, contract employees, and governing board members before employment or service can be contracted. Results of criminal background check, for the DOJ, must be obtained by Virtual Horizons Charter School before any person has unsupervised access to any student.

Employment of Relatives

Per Utah Legislative Code 53G-5-409: Regulated Transactions and Relationships - Definitions - Rule Making:

2(a) Except as provided in Subsection (2)(b), a relative of a charter school officer may not be employed at a charter school.

2(b) If a relative of a charter school officer is to be considered for employment in a charter school, the charter school officer shall:

- (i) disclose the relationship, in writing, to the other charter school officers;
- (ii) submit the employment decision to the charter school's governing board for the approval, by majority vote;
- (iii) abstain from voting on the issue;
- (iv) be absent from the portion of the meeting where employment is being considered and determined.

3(a) Except as provided in Subsections (3)(b), a charter school officer or a relative of a charter school officer may not have a financial interest in a contract or other transaction involving a charter school in which the charter school officer serves as a charter school officer.

3(c) If a charter school's governing board considers entering a contract or executing a transaction in which a charter school officer or a relative of a charter school officer has a financial interest, the charter school officer shall:

- (v) disclose the financial interest, in writing, to the other charter school officers;

- (vi) submit the contract or transaction decision to the charter school's governing board for the approval, by majority vote, of the charter school's governing board;
- (vii) abstain from voting on the issue;
- (viii) be absent from the portion of the meeting where the contract or transaction is being considered and determined.

Employment Evaluations

Per Utah Legislative Code 53G-5-302, all employees shall participate in evaluations. Each employee will meet with his/her direct supervisor to complete an evaluation every school year. Employees will be provided with the evaluation form and asked to enter self-scores and commentary that includes examples to justify their score in 1 column, and then submit to their direct supervisor by a set due date in early Spring of each school year. Supervisors will then score and comment on the same criteria in a column to the right of the employee's scores and commentary, and then schedule a meeting with the employee to review evaluation before the end of the school year. Evaluations will impact continued employment and adjustments in salary. All employees may request to have their evaluation reviewed by the Executive Director and/or schedule a meeting to discuss evaluation with the Executive Director.

Sample Evaluation (Executive Director)

Teacher Name:	Date:	
	Self-Rating (1-5)	Supervisor Rating (1-5)
SMART Goals		
Job Performance:		
Student Achievement:		
	Self-Rating (1-5)	Supervisor Rating (1-5)
Evaluation Area		
Respond to calls, emails, & LMS messages in a timely matter (within 24 business/school hours)		
Attend all required staff, student-teacher, and family meetings on time and prepared.		
Effective and positive communication with staff, students, and families, both verbal and written.		

Accurately complete all assigned tasks by the due date. Uploading verification of student work, attendance, and other records as needed.		
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Actively collaborate with colleagues in creating and integrating learning and assessments.		
Monitor student progress and ensure that learning goals are met each learning period (every 20 school days). Create an action plan with any students who fall behind.		
Demonstrate understanding of Visible Teaching & Learning through instructional practices, adaptation of curriculum, and creation & use of learning activities that include visible student outcomes.		
Plan learning goals in collaboration with students, including assessment reflection as a learning tool.		
Score Totals	/ 100	/ 100

Self-Reflection
Describe areas of strength and opportunities for growth. Suggest specific steps planned to achieve growth and/or support needed from administration and other staff.

Evaluator Comments

Section 7: Business & Operations Plan

Virtual Horizons Academy understands the key role that sound financial decision-making plays in accomplishing the school's mission and vision. Our goal is to control costs without compromising the quality of education our students receive. This includes ensuring that we are exercising appropriate discretion with expenses including, but not limited to, technology, staffing and benefits, curriculum, materials, and purchased services. Virtual Horizons Academy is committed to being a fiscally responsible non-profit charter school in compliance with all state and federal financial reporting and oversight requirements. Accordingly, Virtual Horizons Charter School will review monthly and yearly budgets for both state and federal funds to ensure our financial expenditures advance our mission and vision.

Planning Year

With a scheduled 2025-2026 school opening, Virtual Horizons Academy intends to hire an Executive Director and contract with an outside organization for business management to support the development of a quality program. Hiring will be subject to available funding, either from the Utah Charter School Revolving Loan or the Charter School Start-Up funding. For the Planning Year, Virtual Horizons Academy has included \$200,000 in start-up grant funds (*see pre-operational year budget "Pre-Op" row 14*). Our budget anticipates receiving an additional \$200,000 of grant funds being to be distributed equally over Operational Years 1 and 2. We are planning to use the Charter School revolving fund during the first operational year. This loan will be paid back over a five-year period, with the first year being interest only payments (*see OYB row 164-line item 45.830*), per previous agreements between charter schools and the Utah State Revolving Loan Committee. The interest rate used in the budget is the greater of 2% or one-half of the Triple A Bond Rate (AAA Bond). The AAA Bond rate as of October 27, 2023, is 5.67%.

Audit and Controls

Virtual Horizons Academy recognizes that the Board is responsible to ensure compliance with all state-mandated reports and deadlines and will institute proper controls to mitigate risk factors that exist in a business environment. We will contract with an independent accounting firm to conduct an annual independent audit at the end of each fiscal year as required by State Law. Funds in the amount of \$25,000 (*see OYB row 88-line item 24.300*) have been budgeted for audit services and reporting, including the Annual Financial Audit, October 1st Enrollment Count and Membership Reporting, and annual IRS Form 990 preparation and filing.

The audit report will be delivered to both the USOE and the Utah State Auditors' Office by November 30 each year in compliance with state requirements. Virtual Horizons Academy will submit required monthly financial reports in the first year of operation, followed by required quarterly financial reports beginning in Year 2.

Fundraising

Virtual Horizons Charter School is not planning to rely on donations (*see OYB row 9-10*) for funding and operations. If any donations are received, any restricted donations will be used in accordance with the donor's request and any unrestricted donations may be used at the discretion of the Board of Directors and/or Executive Director, with input from the business management consultants.

Balanced Budget

In accordance with Utah State Law, Title 53A-3-303 and 304, Virtual Horizons Charter School will appoint a business manager from a contracted outside organization with expertise and experience in charter school operations. The Virtual Horizons Charter School Board of Directors will approve an annual budget in compliance with state law before the beginning of each fiscal year. During the fiscal year, the Board and the Executive Director will review the budget and reports. This includes the Board appointing a board member as Treasurer to review and report on the on-going financial activities of Virtual Horizons Charter School. The Treasurer and the Board will ensure that the Executive Director is adhering to the approved budget and that the individuals charged with business activities are properly reporting such activities to the Utah State Office of Education Board and the State of Utah in a timely manner. Examples of financial reports that will be submitted in accordance with state statute or USOE requirements include: Annual Financial Report and Annual Program Reports by October 1st of each year, Monthly Financial and Enrollment Summary reports monthly for the planning year and first year of operations; Negotiations Report; and following all necessary laws in regards to transparency and certifying at the end of each year these requirements have been met.

The Board's financial oversight will provide checks and balances to ensure the proper expenditure of school funds and oversee the cash flow of Virtual Horizons Charter School. The school will work towards building an adequate cash reserve in the first year of operation. This reserve will be used for future unexpected events, decreases in state and/or federal funds or targeted future expenditures. The reserve balance percentage (*see OYB row 185*) for full enrollment is 6.4%, 6.6% and 6.7% for the startup, 1st operational, and 2nd operational years, respectively. Breakeven enrollment is targeted at 30% and 32% for operational years 1 and 2, respectively. The second operational year anticipates increased costs of between 1 and 10% for the various line items. Should interest rates and/or costs continue to increase by a greater amount, the education service provider's budget item (*see row 115-line item 10.590*) is adjustable and can be utilized to help offset other costs.

Contract Services

Virtual Horizons Charter School will comply with the state of Utah's purchasing and procurement procedures, circulate a Request for Proposal (RFP), and consider all qualified applicants before entering into any contract or agreement with a management company.

Virtual Horizons Charter School's Executive Director and Business Management company will be charged with working with the Board on a number of start-up activities such as recruiting and registration of students, recruiting and hiring faculty and staff, procurement of laptops and VR

headsets, selecting curriculum materials, other materials and supplies, training staff and students to use the technology, writing the Teacher Handbook, and preparing a Parent and Student Handbook.

The Executive Directors' annual salary and cost of contracting with an organization for business management are estimated to total \$250,000 (*see OYB row 44-line item 24.121 and row 88-line item 24.300*). This cost is commensurate with the planned three-year growth which expands Virtual Horizons Charter School from an elementary school to a combined elementary and secondary school using synchronous and asynchronous distance learning methods and virtual reality technology. Such benefits will be similar in nature to those offered to other full-time staff members.

Virtual Horizons Charter School plans on purchasing computers and VR Headsets for use by staff to complete the necessary tasks during the planning year (*see OYB row 131 line item 24.700*), as well as a small administrative office space (*see OYB row 94 line item 26.441*) to be leased or rented for the purpose of storing admission forms, student records, and technology and materials that will be provided to students at the start of the first operational year. A small amount of funds (*see row 131-line item 24.700*) has been allocated to provide the Virtual Horizons Academy staff with supplies (filing cabinet, printer, office supplies, shelves, etc.) for the initial planning phase.

Virtual Horizons Charter School has also set aside funds, during the planning year, for purchased services and insurance. Virtual Horizons Charter School has budgeted legal fees (*see OYB row 88-line item 24.300*) to retain an attorney to review contracts, leases, or purchase agreements, etc.

Virtual Horizons Charter School will secure a fidelity bond in the amount consistent with Utah Administrative Code R628-4-4. The school will ensure that the bond received is issued by a corporate surety licensed to do business in the state of Utah and has a current A.M. Best Rating of "A" or better. Virtual Horizons Charter School has budgeted to purchase insurance (*see OYB row 101-line item 45.522*) during the planning year. This bond will be renewed annually to remain in compliance with the Utah Administrative Code.

7a. Budget

The Virtual Horizons Charter School Board will approve an annual budget in compliance with state law before the beginning of each fiscal year. The Board and the Executive Director will continue to review the budget at least monthly to ensure financial stability. The fiscal year will begin on July 1 and end on June 30 of the following calendar year.

The Board Treasurer will also continue to review and report on the on-going financial activities of the school. The Treasurer will measure and report on items related to the budget, cash flow and any additional items as deemed necessary. The Treasurer, in conjunction with the Board, will ensure that the Executive Director is adhering to the approved budget and that the individuals charged with the school's business activities are properly reporting the school's activities to the Board and the State of Utah.

Operational Years 1-3: Virtual Horizons Charter School has applied to open its doors in August 2025. The school anticipates having a first-year enrollment of 350 students in grades 4-8 and increasing

enrollment numbers and grade offerings up to a maximum of 900 students in grades 4-12 by operation year 5. *See Required Information, Enrollment chart.*

Revenue: During the 2025-2026 fiscal year, Virtual Horizons Charter School has budgeted to receive \$3,610,692 in total funding (*see OYB row 25*). In determining this amount, the founding Board Treasurer used the charter school funding worksheet provided by the state of Utah (updated as of 8.23.2022) on the charter school section of the state's website.

Virtual Horizons Charter School's budget includes \$300,000 (*see OYB row 13*) in the first year of operations as an awarded amount from the charter school revolving loan. While the maximum amount a school can receive is \$400,000 spread out over a three-year period, our school is applying for a total of \$300,000 based on annual enrollment. While the timing of the award may be different, the first year as Virtual Horizons Charter School may receive a portion of the funds in its planning year and a different amount in its first year of operations. If that occurs, the school will make the necessary adjustments to purchase items written for that grant in the proper accounting period.

Text, Curriculum, & Library Materials: \$2,340 (including shipping) per student per year has been allocated for the purchase of virtual reality headsets and Chromebooks (*see OYB row 120 and 130*). We do not have to repurchase headsets and Chromebooks every year. We anticipate the annual cost of maintaining and upgrading the headsets and Chromebooks to be 50% of the original cost. The budget lines include an overage of 10% (e.g., 385 total for full enrollment of 350) to account for lost, missing, transfers, etc. The materials budget line includes receiving and processing the materials and shipping the final kits to students. Shipping the materials to enrolled students is estimated at \$19.90 per package (3 per student for the academic year - sending laptop and Virtual Reality headset and returns to the school office) shipped using USPS large, flat rate shipping boxes. We have also budgeted to be able to subsidize internet connectivity for lower income and extremely remote students during the academic year (9 months) for up to two-thirds of the student population.

Payroll & Benefits: The projected salaries shown on the budget are based on above-expected averages for the positions listed. Virtual Reality will require some additional training, and without a physical building to maintain, Virtual Horizons Charter School is able to pay teachers and administrators more than their traditional school peers to compensate for the additional training needs. Benefits include medical, dental and vision (*see OYB row 75*) partially paid for by Virtual Horizons Charter School. The school will also offer a partial insurance waiver bonus. Virtual Horizons Charter School will also offer an employer matched (up to 5%) 403(b) retirement account (*see OYB row 61*).

Teachers: There will be variance in individual teacher's pay based on levels of experience, education, and area of instruction. We anticipate the average teacher salary will be \$70,000 (*see OYB row 28-line item 10.131*). This is in the upper end of the industry range for charter school instructors but is necessary to ensure Virtual Horizons Charter School's ability to hire qualified instructors in a tight job market. Staff will also include SPED teachers and at least one EL-qualified teacher.

Staff Support Services: Virtual Horizons Charter School plans to hire additional support staff as needed. This is outlined in *Section 6: Staffing*.

Capital Facilities: Virtual Horizons Charter School is not planning to build, buy, or lease capital facilities. The school will rent a small office space for administrative use and secure records and materials storage. Without the cost of a capital facility, we are able to allocate additional funds for the unique aspects of Virtual Horizons Charter School, including professional development for virtual reality teaching (*see OYB row 159 line item 10.810*), laptop computers and VR headsets all students and staff (with hotspots and/or satellite internet access if necessary,) and learning materials shipped directly to student homes for use during live class meetings and to complete homework assignments. Not having a physical building also allows us to allocate more money to teachers' pay and benefits. Additional property and liability insurance has been budgeted (*see OYB rows 100-101 and line items 45.521-522*) for administrative and support functions to be managed remotely.

Technology: Virtual Horizons Charter School is a synchronous online school which emphasizes the use of virtual reality. This requires significant resources for instructors and students to be successful. The budget includes Chromebooks and VR headsets for all students (*see OYB rows 130-line item 21.700* with appropriate hardware and software. Instructors will also receive Chromebooks and VR headsets that can support daily instruction via virtual reality (*see OYB row 129-line item 10.700*). Students without adequate internet connections will be provided with Wi-Fi extenders, hotspots, and/or satellite internet access, which has been a successful approach with other online learning schools. The budget includes shipping laptops to/from students.

The cost for a Student Information System (SIS) is budgeted for \$10,000 per year for up to 1,000 students and a one-time set up fee of \$7,000 (*see OYB row 88-line item 24.300*). Virtual Horizons Charter School does not anticipate needing to increase this cost during the first three years of operations. The cost for the Learning Management System (LMS) is budgeted for \$7,000 for the first year (*see OYB row 85-line item 10.300*) with an annual ongoing cost of \$7,000 plus \$10 per student after the first 350 students.

Education Service Providers: Virtual Horizons Charter School has budgeted up to \$500 per student (this amount can be lowered in the event of break-even enrollment or other funding shortfalls) per academic year (*see OYB row 115-line item 10.590*). This may include activities and subjects as listed in [Utah Board of Education's Graduation Requirements](#) but not available directly from Virtual Horizons Charter School or Utah's State Online Education. Activities may include instruction in areas of arts, physical education (excluding team sports), and technology education (e.g., coding, programming, robotics). This amount is not a prepayment for services and will be adjusted if not used. Any unused funds will be returned to the general fund at the end of each school year. Virtual Horizons Charter School will not reimburse families who pay out of pocket for academic or extracurricular activities, even if those activities are with a contracted ESP.

Enrollment Assumptions: The enclosed budgets account for the planned growth of the school as shown in the table below. Virtual Horizons Charter School plans to open for 350 students in year one in grades 4-8, increasing to 450 in year two in grades 4-10, increasing to 650 in year three in grades 4-11, increasing to 750 in year 4 in grades 4-12, increasing to 900 in year 5 in grades 4-12, with a final maximum enrollment of 900 students in grades 4-12 in subsequent years. The break-even analysis contemplates a 30% enrollment rate for operational years one and two. Virtual Horizons Charter

School used an approach to ensure funds were still available from inception to ensure a timely and funded wind down in the event the Closure Plan outlined in section 7E needs to be implemented. We are break-even at 105 students under our proposed program of instruction.

	Grades and Estimated Number of Students Served by Grade													Max
Year 1	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
SY 25-26	0	0	0	0	80	80	70	70	50	0	0	0	0	350
Year 2	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 26-27	0	0	0	0	80	80	80	80	70	60	0	0	0	450
Year 3	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 27-28	0	0	0	0	110	110	100	100	90	70	70	0	0	650
Year 4	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 28-29	0	0	0	0	110	110	110	110	100	70	70	60	0	750
Year 5	K	1	2	3	4	5	6	7	8	9	10	11	12	
SY 29-30	0	0	0	0	150	150	120	110	100	90	70	60	50	900

The budget templates for the preoperational year and first 2 operational years are attached at the end of this application. Additional operational years are available upon request.

7b. Finances

The Virtual Horizons Charter School Board will review the annual audit performed by an independent accounting firm selected and engaged by the Board. Upon receipt and review of the annual audit report, the Virtual Horizons Charter School Board of Directors will ensure management acts upon and addresses all comments that arise from the independent audit. The Executive Director will be requested to report on the progress of these items regularly in Board Meetings and other correspondence with the Board and, specifically, the Board Treasurer.

In accordance with Utah State Law, Title 53A-3-303 and 304, Virtual Horizons Charter School will appoint a business manager from a contracted outside organization with expertise in charter school business management. The Virtual Horizons Charter School Board of Directors will approve an annual budget in compliance with state law before the beginning of each fiscal year. During the fiscal year, the Board and the Executive Director will review the budget and reports. This includes the Board appointing a board member (Treasurer) to review and report on the on-going financial activities of Virtual Horizons Charter School. The Board will ensure that the Executive Director is adhering to the approved budget and that the individuals charged with the school's business activities are properly reporting activities to the Utah State Office of Education Board and the State of Utah in a timely manner. The Treasurer will also ensure the school's records and reports are adequate to meet

insurance, annual audit, Audited Financial Report (AFR), and other key fiscal management obligations and that any grants or federal programs Virtual Horizons Charter School receives are administered according to established guidelines. The school will work towards building an adequate cash reserve in the first year of operation. This reserve will be used for future unexpected events.

Student attendance and performance will be tracked and assessed not only to ensure Virtual Horizons Charter School is meeting the needs of its students, but also to ensure the school has the necessary records to satisfy grant application, eligibility, and reporting requirements.

7c. Facilities

As stated below, in *Section 8: Contracts, under Building/Facility Contracts*, Virtual Horizons Charter School will not have a physical school. We will rent a small office space for administrative purposes and secure records and materials storage. Additional insurance policies will be obtained to protect Virtual Horizons Charter School's assets stored in the administrative office. Teachers and staff will work from their homes, with some travel which will be reimbursed. Virtual Horizons Charter School will hold regular staff meetings virtually. All staff will meet in person once each semester for professional development and collaboration. For in-person semi-annual staff meetings, Virtual Horizons Charter School will rent a facility for the duration of the event (events will not exceed one workday). No students will attend that meeting and thus provisions for student facilities will not be a consideration. In regions with adequate enrollment, Virtual Horizons Charter School will facilitate in-person activities, and will rent space for that event only when necessary. Any rented space will meet all e-occupancy requirements for hosting public school students.

7d. Pre-Opening Plan

Virtual Horizons Charter School's pre-opening plan is simple compared to traditional schools with a physical building. As discussed in the business plan, the school does not plan to build, buy, or lease instructional facilities. The school will rent a small office space for administrative use and records storage. Throughout its operational school years, Virtual Horizons Charter School may rent, as needed daily, space for State Testing and professional development for staff.

Please note, all activities are contingent on funding release.

1. Executive Director contract and Business Management Company start date: estimated Spring 2024
2. Prepare and publish RFPs for services and products - Spring/Summer 2024
3. Finalize staffing and contingency plans - Fall/Winter 2024
 - 3.1. Interview teachers and staff: January-May 2025
 - 3.2. Initial offers begin going out in February 2025
 - 3.3. Additional offers will be done based on contingency plan and enrollment numbers
4. Student enrollment opens: January 2025
 - 4.1. Place laptop and VR headset orders: April 2025

- 4.2. Order student kit materials: May - June 2025
- 4.3. Process laptops, headsets, and software: June-July 2025
- 4.4. Process student kit materials: June-July 2025
- 4.5. Ship all items: July-August 2025
5. School opens: August 2025

7e. Closure Plan

Virtual Horizons Academy acknowledges and embraces that charter schools are accountable to their stakeholders. This includes taxpayers of the state of Utah, students who attend the school and their parents, and the charter authorizer. The most common reason charter schools are forced to close is financial and managerial problems. Virtual Horizons Charter School recognizes that the flexibility and autonomy given to charter schools requires accountability to the stakeholders for not only academic results but also fiscal responsibility. If the school fails to meet expectations as a public school and fails to take steps required to fix deficiencies, then closure may be necessary.

The Virtual Horizons Academy Board of Directors will establish a committee that will annually evaluate the school and determine whether the school is in line with the goals and standards contained in the Charter Agreement and this Charter Application. The committee will report its results to the Board of Directors. The Board will then form a committee to develop a plan to address the deficiencies identified in the evaluation. This committee will report the plan to the Board, which will make any necessary adjustments, ratify the plan, and instruct the Executive Director to implement the plan. The plan will include milestones and deadlines for reporting progress to the Board. The Board, in turn, will report progress to the Utah State Charter School Board.

In the event of a decision to close the school, Virtual Horizons Charter School will place the needs of students first and ensure the closure is conducted in an orderly manner with the goal of causing the least amount of disruption to the students' education as possible.

This section establishes the process the school intends to take to close the school in an orderly manner and pursuant to Utah Code 53A-1a-510 and 53A-1a-517. This process will be followed if the school voluntarily surrenders its charter, or the Utah State Charter School Board revokes the school's charter.

Once the final decision to close has been made, there is critical information that must be communicated to all affected members of the school community in a timely and orderly fashion. The State Charter School Board and the school will determine if the communications regarding the school closure would be more effective coming from the school or the authorizer. The necessary communications will need to be distributed multiple times and through multiple channels. Parents should be contacted through email, mailed letters and the school's website. The goal of the communications will be to make closure as smooth and transparent as possible for all affected members of the community.

The school will deliver to the Utah State Charter School Board a closure plan no more than sixty(60) days from the public meeting at which the closure is approved by the Virtual Horizons Charter School

Board of Directors. The plan will include at a minimum (a) a custodian for the protection of student files and school business records, (b) a base office to be used during the closing, (c) the office address, contact information and hours of operation, (d) insurance that covers the school through the closing process, (e) plan for a complete financial audit, (f) an inventory of school assets, (g) a list of all the school's creditors, specifically identifying secured creditors and encumbered assets, and (h) specific plans to protect all school assets against theft, misappropriation, and deterioration. All records will be retained throughout the closure process.

Maintain Insurance: The school will protect its assets and any assets in its possession that belong to third parties against theft, misappropriation, and deterioration by maintaining existing insurance coverage on its assets until the disposal of those assets is completed.

Inventory Assets: The school will perform a complete inventory of its assets and identify any items:

- Loaned from other entities
- Encumbered by the terms of a contingent gift, grant or donation, or a security interest
- Belonging to other contractors
- Purchased with federal grants (dispose of such assets in accordance with federal regulations).
- Purchased with Public Charter School Program startup funds (assets will be transferred accordingly)

The school will return all assets not belonging to the school if appropriate documentation exists. The school will maintain records of all returned assets.

Maintain IRS Compliance: The school will notify the IRS of any address change and continue to file required Form 990 tax returns.

Send Initial Closure Notification Letter: The school will send a letter to faculty, staff and parents announcing the closure decision.

Notification of School Districts: The school will notify all school districts that will be impacted by the closure decision.

Staff Meeting: The school will meet with school employees to:

- Discuss reasons for closure, the status of appeals, and timeline for a final decision
- Emphasize importance of maintaining continuity of instruction throughout closure transition
- Discuss plans for helping students transition to new schools
- Identify date when last salary check will be issued, when benefits terminate, COBRA information, and last day of work
- Describe assistance that will be provided to staff to help them find new positions

Financial Audit: The school will retain an independent auditor to perform the school's final financial audit.

Notification of Agencies: The school will notify state and federal agencies with which it has dealt.

End of Year Reports: The school will prepare and submit all required end-of-year reports to the Utah State Office of Education.

Final Report Cards and Student Records Notice: The school will provide parents with copies of final report cards and notice of where student records will be sent along with contact information.

Dispose of Assets: After paying all outstanding debts to the extent possible, the school will transfer/dispose of any remaining assets in accordance with the Utah Code § 53A-1a-517.

Transfer School Records: The school will send student records, including final grades and evaluations, to the receiving schools. If no school is selected, they will be sent to the student's district boundary school. These records include:

- Individual Education Programs (IEPs) and all records regarding special education and supplemental services
- Student health / immunization records
- Attendance records
- Any testing materials required to be maintained by the school
- Student transcripts and report cards
- All other student records
- The school will document the transfer of student records, including:
 - The number of general and special education records transferred.
 - Date of transfer
 - Signature and printed name of the charter school representative releasing the records
 - Signature and printed name of the representatives who receive the records

The school will transfer all remaining records in its possession, including student, corporate and financial records to the Utah State Archives for storage and retention in accordance with GRAMA requirements.

Closure Reserve Fund: Virtual Horizons Charter School has budgeted \$75,000 to fund closure activities (*see OYB row 155-line item 24.890*) in case of school closure.

Section 8: Contracts

Building/Facility Contracts: As an online school, Virtual Horizons Charter School will not have a physical site/school but will locate and rent a small office space for administrative purposes and secure records and materials storage. No students will be present in the administrative office, and thus provisions for student facilities will not be a consideration. Teaching staff will work from their homes, throughout Utah, with some travel which will be reimbursed. Virtual Horizons Charter School will hold regular staff meetings virtually.

Because Virtual Horizons Charter School is interested in leveraging community spaces that are either available for free or for rent, as stated above, all staff will meet in person once each school year for all-day professional development and collaboration. For in-person annual staff meetings, Virtual Horizons Charter School will utilize the community center facility for 1 day with a contract limited to that day. Students will attend in-person testing, IEP consulting and any activities approved through the school and the PTO, otherwise student facilities will not be a consideration.

Materials for the preoperational year and subsequent operational years will be stored in the Virtual Horizons Charter School administrative office. Appropriate insurance policies will be obtained to protect VHCS assets stored in the administrative office.

Education Service Provider Contracts: Virtual Horizons Charter School will budget up to \$500 per student, per school year, and prorated for students who enroll after the start of the school year at the rate of \$50 per month, for student-chosen, general education, academic activities provided by Education Service Providers. These funds can only be used to pay ESPs who are approved by Virtual Horizons Charter School. Approval must be granted before students begin services and requires (1) background checks on all ESP employees or contracted workers who will have contact with students, and (2) ESP signing an agreement acknowledging that ESP will receive payment directly from Virtual Horizons Charter School and only after services contracted have been completed and verified, as well as a form W2 or 1099 as appropriate.

Services may include those activities and subjects as listed in [Utah Board of Education's Graduation Requirements](#) but not available directly from Virtual Horizons Charter School or Utah's State Online Education. Activities may include instruction in areas of arts, physical education (excluding team sports), and technology education (e.g., coding, programming, robotics), and family-led field trips.

This amount is not a prepayment for services and will be adjusted if not used. Any unused funds will be returned to the general fund at the end of each school year. Virtual Horizons Charter School will not reimburse families who pay out of pocket for academic or extracurricular activities, even if those activities are with a contracted ESP.

Teachers and staff will teach all Virtual Horizons Charter School core academic classes. Teachers may also teach electives such as: Art, Music, Robotics, Computer Programming & Coding, based on the interest of families and qualifications of existing teaching staff. Additional elective courses may be taken through approved ESPs, up to a maximum of \$500 per student, per school year, as described above.

Virtual Horizons Charter School will provide SPED services by in-house staff where finances and staffing are facilitated. If determined to be economically beneficial and/or meet the need of a student, Virtual Horizons Charter School may contract with SPED service providers, such as occupational therapists, speech therapists, and other specialists. Virtual Horizons Charter School will provide SPED services virtually whenever possible, but if a student needs in-person SPED services, and there is not an staff member in that region, the school will contract with a provider in the region to provide services to the student. All contracted service providers will be licensed in their field of service and complete a background check prior to any contact with students.

Appendix A: Background Information Sheets

Kristin Child Elinkowski, Layton, UT - Email: kcelinkowski@gmail.com; Cell Number: 801-941-1789

KEY QUALIFICATIONS

- ❑ University of Pennsylvania, Masters of Applied Positive Psychology
- ❑ Virtual Reality Education Company, Founder and CEO
- ❑ Certified Business Intermediary, Alpine Business Brokers
- ❑ Former Chairman, Utah State Charter School Board
- ❑ Former Member, Governor's Education Excellence Commission
- ❑ Former Utah State Board of Education member, representing the Utah State Charter School Board
- ❑ Researcher on friendship and connections
- ❑ Founder/Co-Chair of the Utah Positive Psychology Association
- ❑ Former Member, Digital Wellness, Citizenship, and Safe Technology Commission (Utah State Legislature)
- ❑ Consultant for Wharton Women's Circles (University of Pennsylvania)
- ❑ E-Commerce business, Founder and Owner
- ❑ Former Honorary Commander, Hill Air Force Base
- ❑ Member of the Falcons, Hill Air Force Base
- ❑ Former President of North Davis Preparatory Academy
- ❑ Former Vice Chair of the Layton City Planning Commission
- ❑ Congressional Assistant for US House of Representatives
- ❑ Former Campaign Manager for City Council and Mayoral Campaigns

PROFESSIONAL EXPERIENCE

OASIS XRE, CEO/FOUNDER

July 2021 – Present

- ❑ Virtual Reality Education Company, focused on improving learning for students through virtual reality experiences
- ❑ Technology-based approach to teaching and learning
- ❑ Conducted VR pilot program in LA county charter school
- ❑ Credit Recovery for high school students

ALPINE BUSINESS BROKERS, CERTIFIED BUSINESS INTERMEDIARY

August 2017 – Present

- ❑ Conduct all aspects of successful mergers and acquisitions.
- ❑ Assist buyers and sellers of privately held businesses in the buying and selling process. Obtained over \$13 million in listings in first year.
- ❑ Analyze Tax Returns and Profit and Loss Statements to perform business valuations to estimate the value of businesses, as well as future business projections.
- ❑ Perform Business Owner interviews, discussions, and negotiations, as well as assist with prospective buyers.

- ❑ Facilitate the progress of the [due diligence](#) investigation and generally assist with all aspects of the business sale.

THRIVING FRIENDSHIPS, LLC

OWNER/FOUNDER November 2022 – Present

- ❑ Presenter/Speaker on Friendship in the Workplace
- ❑ Friendship Writer/Researcher
- ❑ Workshop Facilitator, Well-being, and Friendship

LIFE ENGINEERING, SENIOR RESEARCHER, RESEARCH AND DEVELOPMENT August 2020 – July 2021

- ❑ Assessment creation, validation, and implementation
- ❑ Conducted research for Curriculum development, Online learning, Leadership Development, and Management Consulting
- ❑ Researched friendship at work, thriving social communities, and successful teams
- ❑ Implemented Positive Psychology for app and curriculum development

OWNER, BLAZING INNOVATIONS, E-COMMERCE FOUNDER/OWNER

October 2009- August 2020

- ❑ Developed a “direct to consumer” website and business plan.
- ❑ Generated over \$2.5 million in online sales.
- ❑ Oversaw a national radio and print campaign.
- ❑ Appeared on a local news program for lead generation and branding.
- ❑ Oversaw all marketing, accounting, management, and operations.

STAFF ASSISTANT, CONGRESSMAN JAMES V. HANSEN, U.S. HOUSE OF REPRESENTATIVES (May 1992- April 1998)

BOARD AND COMMUNITY SERVICE EXPERIENCE

UTAH POSITIVE PSYCHOLOGY ASSOCIATION, FOUNDER/CO-CHAIR (August 2020 – present)

CHAIRMAN, UTAH STATE CHARTER SCHOOL BOARD (September 2016 – June 2020)

UTAH STATE CHARTER SCHOOL BOARD MEMBER (June 2012 – June 2020)

MEMBER, GOVERNOR GARY HERBERT’S EDUCATION EXCELLENCE COMMISSION (INVITED BY GOVERNOR TO SERVE, Jan. 2018 – June 2020)

UTAH STATE BOARD OF EDUCATION,
CHARTER SCHOOL REPRESENTATIVE (January 2014 – May 2015)

FALCON, 388th FIGHTER WING

(FORMER HONORARY COMMANDER’S ADVOCACY GROUP)

HILL AIR FORCE BASE (October 2017- present)

HONORARY COMMANDER, 388th FIGHTER WING

(COMMUNITY ADVOCACY GROUP, NOMINATED BY US CONGRESSMAN)

HILL AIR FORCE BASE (January 2014 – October 2017)

NORTH DAVIS PREPARATORY ACADEMY

PRESIDENT, BOARD OF DIRECTORS (June 2011 – June 2013)

Vice President: (June 2008 – June 2011)

LAYTON CITY PLANNING COMMISSION, VICE CHAIR (2006 – 2011)

ADDITIONAL QUALIFICATIONS

- ❑ Former Board Member/Speaker Coach, TEDX BYU
- ❑ Board Member, Wolf Creek Foundation
- ❑ Former Board Member, Digital Wellness, Citizenship, and Safe Technology Commission (Governor Appointee, May 2021 – December 2023)
- ❑ Co-Chair Envision Layton Committee, and other Layton City Committees
- ❑ Selected to participate with the National Alliance for Public Charter Schools
- ❑ Successfully managed two City Council Campaigns and two Mayoral Campaigns; US House of Representatives Election Committee 1992-1996
- ❑ Certified Real Estate Agent
- ❑ Nominated and selected to participate in the National Security Forum, Air War College, Maxwell Air Force Base.

EDUCATION

MASTER OF APPLIED POSITIVE PSYCHOLOGY, UNIVERSITY OF PENNSYLVANIA – May 2020

- ❑ Conducted research on Maintaining and Strengthening Adult Friendship
- ❑ https://repository.upenn.edu/mapp_capstone/183/

B.S. POLITICAL SCIENCE/BUSINESS - WEBER STATE UNIVERSITY – Cum Laude, Phi Kappa Phi Honor Society, Internship: Utah State Senate

Kim Tafiti – Email: ktafiti@gmail.com; Phone: 801-503-8032; Stansbury Park, UT

CAREER SUMMARY

Experienced Business Operations, Client Success, and Professional Services Executive with extensive leadership experience. Kim has more than 25 years extensive leadership experience, specializing in driving business growth and scalability through compassionate and customer-focused operations. Her forte lies in constructing teams that prioritize high customer engagement, ensuring tailored solutions for individual success stories. Data-driven and adaptable, she is passionate about transforming business processes to match the ever-evolving landscape of education. She is dedicated to guiding clients towards their aspirations of improved student outcomes and implementation fidelity through streamlined methods and systems that foster enduring and positive change. Throughout my career, I have established numerous teams, spanning client success, technical support, project management, account management, sales, and professional services. My teams boast a higher than 95% client retention record. Having led countless educational technology implementations, my primary focus remains on maximizing clients' returns on their educational investments.

PROFESSIONAL EXPERTISE

Atamai Consulting, Inc. – Stansbury Park, UT

May 2023 - Current

Empowering Futures through Educational Technology Excellence

Founder and Chief Executive Officer

Atamai Consulting Tech Consulting is a pioneering educational technology consulting firm with a rich legacy spanning over 30 years. Specializing in providing expert guidance to both companies and schools, Atamai stands at the forefront of the educational technology revolution. Our mission is to empower educational institutions and businesses by seamlessly integrating innovative technologies into their learning environments, ensuring unparalleled educational experiences, and fostering future-ready skills. Atamai services focus on strategic planning, implementation fidelity, methods, and processes to optimize adoption to maximize the return on educational investments.

Footsteps2Brilliance, Inc. – Washington, DC

November 2016 – May 2023

A bilingual mobile early literacy program for families and children birth – 3rd grade. The program is available as both a web-based platform and a mobile app downloadable to any smart device. The program teaches children how to read and write. The company partners with school districts, county offices of education, and community organizations to accelerate the literacy development of the students and families they serve. This transformative program boasts an easy toggle between English and Spanish and provides 1,000's of eBooks, skill building games, and writing activities that prepare children for kindergarten and to read on grade-level by 3rd grade. The program works with or without internet or Wi-Fi access, leveling the playing field for all children and families by providing equitable access to high-quality literacy resources.

Vice President of Client Success

- Established team that delivers consulting, implementation, professional development, training, and technical customer service to clients. As a result:
 - 75% more children adopted the app due to a new client implementation model that I created to ensure clients realized the full value and potential of the program.
 - 76% of clients adopted the company's first Community Engagement Model created to help clients market and promote their Footsteps2Brilliance early literacy initiatives to their community.
 - Reduced time to value for customer from 6 months to 1 month by developing and improving client onboarding and sales to implementation hand-off processes.
 - Selected and implemented the tech stack needed to manage the client implementation cycle, technical support, and project management processes of the company.
- Created the Client Success Manager team and client success data-model that measures the success of each client and demonstrates the outcomes and value the program to the client.

- Built the Strategic Implementation Plan model for the company that ensures each client has an implementation plan aligned to their goals, vision, and the metrics to gauge and monitor success.
- Implemented the help desk and customer knowledgebase, hired the Director of Technical Support, and contributed to the build out of our technical support processes.
- Developed client training model including in-person and virtual training programs.
- Achieved a 90% + client retention rate through the development of the company's client success and implementation models.
- Leverage Client Management Data Systems to track adoption, renewals, customer journey, and retention data.

School Improvement Network (now Frontline) – SLC, UT

Jan 2015 – Nov 2016

School Improvement Network supports educational agencies in their quest to foster personalized professional development for every educator.

Director of Partner Implementation

- § Recruited, interviewed, hired, and onboarded a new team of 12 client success professionals that in its first year led to a 45% increase in customer renewal rates, for an overall renewal rate of 94%.
- § Built, from the ground-up, the company's first client success and implementation consultant team that ensured a deeper adoption and use of system features.
- § Co-developed a school turnaround model (new service product) that led to \$1.6 million in revenue in the first year and being selected as the state-designated turnaround provider for North Dakota.
- § Created support systems and processes to scale customer implementation services for more than 670 client projects tailored to clients of every shape, size, and demographic.

Truenorthlogic (Now part of PowerSchool) – Sandy, UT

May 2004 – Jan 2015

TalentEd is the leading provider of comprehensive talent management systems to K-12 education agencies working to improve student achievement by increasing educator effectiveness.

Director of Client Services

August 2011 – January 2015

- § Created and led team that maintains greater than 95% customer renewal rate translating into greater than 65% of overall company revenue.
- § Exceeded revenue quota by more than \$150,000 for a total of more than \$650,000 in 2014.
- § Increased the 2013 client renewal rate for customers by 13% from 87% to 100% by establishing a new hire mentoring and training program that more effectively prepared Client Managers to meet the needs of the customer.
- § Improved overall customer satisfaction by working in a cross-functional team to re-engineer the processes related to managing and scheduling technical resources.
- § Closed approximately \$680,000 in contract renewal and new sales revenue in 2013.

Director of Solution Development

May 2004 – August 2011

- § Added more than \$2M in recurring licensing revenue as sales executive for the New York City Department of Education and other clients including Utah State Office of Education, Jordan School District (UT), Minneapolis Public Schools, Buffalo Public Schools, Fairfax County Public Schools, and many others.
- § Assisted and supported client development for districts such as Fairfax County Public Schools, Hawaii Department of Education, and Montgomery County Public Schools.
- § Managed implementation projects for the Utah State Office of Education, California Technology Assistance Program, and Granite School District.

Tafiti & Associates, Inc. – Salt Lake City, UT

Nov 2002 – May 2004

Provide Internet marketing and sales support services to small business enterprises.

Marketing and Sales Consultant

November 2002 – May 2002

- § Managed and created Request for Proposal responses issued by state boards of education and K12 school districts valued at more than \$1 million in revenue to client organization.
- § Created new product and revenue stream for health care client utilizing web-based marketing strategies.
- § Managed marketing and customer support for Internet marketing client generating an additional \$20 thousand in revenue.

Sunguard (formerly Campus Pipeline Inc.) – Salt Lake City, UT

Sept 1999 – Oct 2002

Campus Pipeline creates and provides innovative web infrastructure technologies and solutions for institutions of higher education.

Sales Executive/Account Manager, Sales Department

January 2001 - October 2002

Organized and executed the selling and product conversion activities within the territory. Coordinated with internal resources to strategically generate business and revenue for the company. Developed and maintained positive, motivating, and dynamic relationships with prospective and existing clients

- Achieved 96 percent of \$900 thousand quota in 2001 amidst three territory realignments and company revenue model transition.
- Achieved 100% percent of \$1.7 million quota in 2002.
- Generated revenues of more than \$1.5 million through successfully selling products and services to partner institutions.

Consultant, Campus Conversion Team

May 2000 – January 2001

Plan, manage, and assist higher education institutions with the adoption and implementation of Campus Pipeline solutions.

- Successfully implemented Web solutions for more than 15 higher education institutions.
- Raised more than \$1 million in license and services revenue during a revenue model transition due to strong partnerships established with clients.

Project Manager, Technical Services Team

September 1999 – May 2000

Managed various projects for Marketing, Technical Services, and Campus Development teams. Managed the product adoption process and the flow of information between clients, business partners and the Campus Pipeline organization.

- § Increased reporting accuracy by 90 percent through the design and creation of the Web-enabled Client Management System.
- § Saved Campus Pipeline Inc. \$40 thousand dollars on the assessment fees for the customer relationship management project through successful negotiations with the consulting firm.
- § Designated project lead for customer relationship assessment and technology solution project.

EDUCATION

Completed Sandler President's Club Sales Training

Completed Selling to VITO training

Completed Kepner-Trego Project Manager Training

Utah State University -1993 - 1996

Studied Business Education, Training and Development emphasis

Salt Lake Community College - 1991 - 1993

Tanyee Cheung

355 Atlantic Street, Apt 6E

Stamford, Connecticut 06901

917-902-6080/tanyee@sas.upenn.edu

Summary

Accomplished senior corporate attorney with over 25 years of private practice and in house experience in commercial financings, structured products, private and public placements, mergers and acquisitions and general corporate governance. Wellbeing; diversity and inclusion champion.

Education

University of Pennsylvania

Aug 2020 – Aug 2021

Masters of Applied Positive Psychology

New York University School of Law

Sept 1990 - May 1993

Juris Doctor

Baruch College (City University of New York)

Sept 1986 - May 1990

MBA, Magna Cum Laude

Baruch Scholar Recipient, Golden Key Honor Society, Founder of Law Society, Beta Gamma Sigma, Asian Society

Experience

Finn Dixon & Herling LLP, Partner

June 2009 - Present

Chair of Finance Group and Chair of Wellness Committee

Represent borrowers, agents, senior lenders and junior lenders in commercial financings. Structure, negotiate and document all aspects of financing transactions. Lead wellbeing initiatives.

General Electric Capital Corporation, Senior Counsel (E-Band)

June 2005-April 2009

Responsible for legal and compliance matters across various GE businesses. Structured and negotiated financing transactions. Advised senior management on legal and business risks.

Paul Hastings Janofsky & Walker, Associate

Mar 1996 - June 2005

Draft financing, aircraft leasing and acquisition documents. Supervised junior associates.

Cahill Gordon & Reindel, Associate, Summer Associate and Clerk

Sept 1994 - Mar 1996

Draft loan and high yield debt documentation.

June 1992 – Sept 1993

Southern District of New York – Judge Lowe, Law Clerk

Sept 1993- Sept 1994

Judicial Law Clerk to Judge Mary Johnson Lowe. Draft orders and opinions. Presided over attorney conferences.

Other

Chair of Connecticut Bar Association Wellbeing Committee

Member of Connecticut Chapter of LAP (Lawyers Assistance Program)

Board Member of Connecticut Asian Pacific American Bar Association (CAPABA)

Member of National Asian Pacific American Bar Association (NAPABA)

Connor M. O'Brien, Summit County, UT

Email: connor.m.obrien@gmail.com Phone: +1 (574) 210-2335 (United States Mobile Phone)

Education and Qualifications

2006-2010	United States Military Academy West Point, New York, USA	Bachelor of Science
2016-2019	Kellogg School of Management Chicago, Illinois, USA	Master of Business Administration – Finance

Work Experience

Oct-15 – Present – Vice President – Links Mortgage Corporation **South Haven, MI, USA**

- Responsible for originating HUD-insured mortgage debt for multifamily apartments and senior housing, maintaining client relationships, and performing quality assurance/quality control for all deals prior to closing
- Have underwritten deals totaling over \$100,000,000 and advised clients how to allocate their capital stack and optimize their financial expenditures in a HUD-compliant manner resulting in significant cost savings for clients

May-10 – Sep-15 – Infantry Officer, United States Army **Multiple Locations**

Apr-15 – Oct-15 – Brigade Assistant Operations Officer **Anchorage, AK, USA**

- Served as the operations manager during multiple, high-risk training operations involving over 1,000 personnel resulting in no serious injuries and 100% accountability of equipment
- Oct-14 – Apr-15 – Joint Special Operations Task Force (Forward) Officer-in-Charge Republic of the Philippines
- Managed a department of 6 employees during a combat deployment to the Republic of the Philippines
 - Coordinated with the U.S. State Department and the Philippine Interior Ministry resulting in continuous support for civil and military operations throughout the country

Nov-13 – Apr-14 – Special Assistant to the Chief Executive Officer **Anchorage, AK, USA**

- Handpicked by the CEO (Brigade Commander) to serve as his operations assistant
- Managed a department of 5 employees to coordinate the CEO's daily schedule, security, transportation, communication with senior staff, and maintain confidential counseling records for senior leaders in the organization. This resulted in all confidential documents being secure and up-to-date, and the CEO always having maximum time and flexibility to make command decisions

Feb-13 – Nov-13 – Infantry Company Executive Officer **Anchorage, AK, USA**

- Second in command of a department of 130 employees
- Managed the department's logistical, maintenance, and day-to-day operations. This resulted in our department being chosen to lead the first Army Contingency Response Force for U.S. Pacific Command

May-12 – Jan-13 – Logistics Planner

Multiple Locations

- Managed the transportation of over 200 pieces of cargo worth more than \$30,000,000 from 8 locations in Afghanistan to Anchorage, AK resulting on no lost or damaged equipment
- Planned and implemented post-deployment maintenance of military equipment worth more than \$50,000,000 resulting in a deficiency-free reset of all mission-critical items

May-11 – Apr-12 – Infantry Platoon Leader

Multiple Locations

- Managed a department of 41 employees before and during an 11-month combat deployment to Afghanistan
- Advised and partnered with Afghan security forces and government officials to combat Violent Extremist Organizations along the Afghanistan-Pakistan border. This resulted in the successful completion of over 60 combat missions and the capture of multiple, High Value Individuals
- Maintained 100% accountability of over \$5,000,000 worth of equipment
- Served as the Substance Abuse Prevention Officer for our parent organization resulting in our department having the highest level of military readiness in the entire organization

May-10 – Apr-11 – Infantry Officer Trainee

Fort Benning, GA, USA

- Successfully completed the Infantry Basic Officer Leadership Course and U.S. Army Ranger School

MATTHEW FOULGER

365 S 400 E, Hyrum, UT 84319

Phone: 801-915-1511 Email: Matt.Foulger@icloud.com

❖ Career Summary:

A strong project management leader/Manager with 15+ years of proven experience managing multiple projects while meeting challenging deadlines. Reliable and efficient with demonstrated analytical skills and success in developing effective action plans that have led to an increase in utilization and adoption. A versatile, bilingual professional having worked a full scope of projects ranging in size from smaller projects to high profile multi-million-dollar software implementation projects. Established leadership abilities as a dynamic manager, team leader, and coach.

Core Qualifications & Competencies:

- Project Management Professional (PMP)
- Strong leadership abilities with excellent interpersonal and team building skills
- Demonstrated ability to build and maintain strong client relationships
- Excellent communication, time management and presentation skills
- Critical thinker with proven problem-solving skills
- Strong change management, risk, and economic analytical skills

❖ Work History/Professional Experience:

Henry Schein ONE Lehi, UT Jan 2018 – Current
Sr. Manager Software Implementations

Key Functions:

- Manager of a group of 20-25 Software Implementation Project Managers and Sr. Software Implementation Project managers.
- Engagement Manager for the Dental side of the MHS Genesis project. Enterprise software deployment for large Dental Service Organizations.
- Lead HSONE Implementation team in the transition Workfront to Smartsheet
- Manage executive level expectations through detailed project initiation and planning during the implementation process

Jenzabar Inc Boston, MA Sept 2016 – Dec. 2017
Project Manager

Key Functions:

- Manage implementation of Enterprise Resource Planning software, services, and solutions for colleges and universities both in the US and Spanish speaking international clients.
- Conduct executive level kick off meetings onsite and create 6 months to 2-year software implementation project plans.
- Oversee 4-15 internal resource per project who provide onsite and remote services and training.

School Improvement Network
Project Manager

Salt Lake City UT

May 2015 – Sept 2016

Key Functions:

- Various project management duties including developing a statement of work, defining scope, scheduling management, communications management and implementation services.
- Successfully implemented and customized SAAS programs for educator development and personalized learning platforms in the K-12 marketplace.
- Developed effective action plans for school districts to increase educator skills and effectiveness.
- Built strong relationships with Superintendents, Directors of Technology, Assessment Specialists and Curriculum Specialists to develop and effectuate action plans.

Pearson Education (NYSE:PSO) Salt Lake City, UT
Product Tailoring Engineer (*project management*)

April 2013 - (laid off) March 2015

Key Functions:

- Various Project Management duties including developing a statement of work, defining scope, scheduling management, communications management and additional project management skills
- Integrated student information systems with learning management systems and instructional improvement systems
- Created action plans for school districts to increase utilization, adoption and capacity
- Interfaced with Superintendents, Directors of Technology, Assessment Specialists and Curriculum Specialists to develop and effectuate action plans

Snow Media Group, LLC Salt Lake City, UT
Managing Member – Project based Business Development Consulting Services

February 2001 – December 2015

❖ **Education & Qualifications:**

- Currently working toward a Salesforce Administrator Certificate
- Smartsheet administrator and developer – Certified Sept 2019
- Project Management Professional (PMP) Certification from PMI April 2015
- Bachelor's Degree in Economics, University of Utah (1994)

❖ **Additional Skills and Service:**

- Fluent in conversational/business Spanish
- LDS mission to Montevideo, Uruguay 1989-90
- Spent seven years as a High School Basketball Coach - 2009 Utah 4A State Champions
- C.E.R.T Trained as a SLC Community Emergency Response Team Member
- Zoo Rendezvous Committee Member – Hogle Zoo - SLC 2004-2011
- Board Member and Board President - Zion Summit HOA, SLC 2005-2012
- PMI High School Outreach Project Management Mentor – Alta High School 2015-2016
- Board Member for Anova Education – Non-Profit for schools and service for Autism 2017- current

References Available Upon Request

Appendix B: Articles of Incorporation

File Number: 13477187

Non-Profit Corporation Articles
ARTICLES OF INCORPORATION
OF
Virtual Horizons Charter School

We, the undersigned natural persons all being of the age of eighteen years or more, acting as incorporators under the Utah Revised Nonprofit Corporation Act, adopt the following Articles of Incorporation for such Corporation:

Article I

Name

The name of the corporation is Virtual Horizons Charter School

Article II

Purpose

Charter School

To engage in any and all other lawful purposes, activities and pursuits, which are substantially similar to the foregoing and which are or may hereafter be authorized by Section 501(c)(3) of the Internal Revenue Code and are consistent with those powers described in the Utah Nonprofit Corporation and Cooperation Association Act, as amended and supplemented.

Article III

Name and Address of Registered Agent

The address of the corporation's initial registered office shall be:

3676 West Hwy 138
Grantsville, UT 84029

The corporation's initial registered agent at such address shall be:

Angela Hansen



Angela Hansen
Signature

Director #3
Kristin Elinkowski
3261 Twin Peaks Drive
Layton, UT 84040
Signature

Trustee #4
Kristin Elinkowski
3261 Twin Peaks Drive
Layton, UT 84040
Signature

President #5
Kristin Elinkowski
3261 Twin Peaks Drive
Layton, UT 84040
Signature

Vice President #6
Connor O'Brien
158 Dunnemann
Charelston, SC 29403
Signature

Director #7
Robert O'Brien
2506 Lake Vista Drive
Shorham, MI 49085
Signature

Article VIII

The period of duration of this corporation is perpetual

Article IX

Principal Place of Business

The street address of the principal place of the business is:

3676 West Hwy 138
Grantsville, UT, 84029

Under GRAMA (63-2-201), all registration information maintained by the Division is classified as public record. For confidentiality purposes, the business entity physical address may be provided rather than the residential or private address of any individual affiliated with the entity.

Article IV
Names and Addresses of Incorporators

The name(s) and address(es) of the incorporators are:

Incorporator #1
Angela Hansen
3676 West Hwy 138
Grantsville, UT 84029
Angela Hansen
Signature

In Witness Whereof I / We have executed these Articles of Incorporation on 29 June, 2023 and say:

That they are all incorporators herein; that they have read the above and foregoing Articles of Incorporation; know the contents thereof and that the same is true to the best of their knowledge and belief, excepting as to matters herein alleged upon information and belief and as to those matters they believe to be true.

Article V
Members

The nonprofit corporation will have voting members

Article VI
Shares

The nonprofit corporation will not issue shares evidencing membership or interests in water or other property rights.

Article VII

Directors/Trustees/Officers

The name(s), address(es) and signature(s) of the director(s)/trustee(s)/officer(s) are:

Director #1
Angela Hansen
3676 West Hwy 138
Grantsville, UT 84029
Angela Hansen
Signature

Trustee #2
Angela Hansen
3676 West Hwy 138
Grantsville, UT 84029

Appendix C: Governing Board Bylaws

Virtual Horizons Charter School Bylaws

ARTICLE I: NAME

SECTION 1.01 NAME

The name of this corporation shall be Virtual Horizons Charter School. The business of the corporation may be conducted as Virtual Horizons Academy.

ARTICLE II: PURPOSES AND POWERS

SECTION 2.01 PURPOSE

Virtual Horizons Charter School is a C-Corporation, also registered in the state of Utah as a non-profit entity. It will be converted to a nonprofit with the Internal Revenue Service upon charter approval. Virtual Horizons Charter School shall be operated exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Virtual Horizons Charter School provides publicly funded education for students from Kindergarten through completion of high school, using virtual instruction, by Utah-licensed teachers.

SECTION 2.02 POWERS

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

SECTION 2.03 NONPROFIT STATUS AND EXEMPT ACTIVITIES LIMITATIONS

Virtual Horizons Charter School is registered as a Utah nonprofit corporation and will be converted to a nonprofit with the Internal Revenue Service upon charter approval, and thus recognized as a tax-exempt entity under Section 501(c)(3) of the United States Internal Revenue Code.

Notwithstanding any other provision of these Bylaws, no board member, officer, employee, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officers, member, or other private individual, except that the corporation shall be authorized and empowered

to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

Distribution Upon Dissolution. Upon termination or dissolution of Virtual Horizons Charter School, any assets lawfully available for distribution shall be distributed to one or more qualifying organizations described in Section 501(c)(3) of the Internal Revenue Code, which organization or organizations have a charitable purpose which, at least generally, includes a purpose like Virtual Horizons Charter School.

ARTICLE III: MEMBERSHIP

SECTION 3.01 MEMBERS

The corporation shall have voting members within the meaning of the Nonprofit Corporation Law.

SECTION 3.02 AFFILIATES

The Board may approve classes of non-voting affiliates with rights, privileges, and obligations established by the Board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The Board, a designated committee of the Board, or any duly elected officer in accordance with board policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the Board, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the corporation website. Affiliates have no voting rights and are not officers of the corporation.

SECTION 3.03 ASSOCIATES

Nothing in Article V shall be construed to limit the corporation's right to refer to persons associated with it as "members" even though such persons are not members, and no such reference by the corporation shall render anyone a member within the meaning of Utah Nonprofit Corporation Law. Such individuals may originate and take part in the discussion on any subject that may properly come before any meeting of the Board but may not vote. The corporation may confer, by amendment of its Articles of Incorporation or of these Bylaws, some or all a member's rights, set forth in the Utah Nonprofit Corporation Law, upon any person who does not have the right to vote for the election of Board Members or Officers of the corporation, on a disposition of substantially all the assets of the corporation, on a merger, on a dissolution, or on changes to the corporation's Articles of Incorporation or Bylaws, but no such person shall be a Board Member. The Board may also, but without establishing memberships, create an advisory council or honorary board or such other auxiliary groups, as it deems appropriate to advise and support the corporation.

ARTICLE IV: MEETINGS OF MEMBERS

SECTION 4.01 REGULAR MEETINGS

Regular meetings of the Board shall be held at such dates and at such times and places as the Board may fix. At least 72 hours before a regular meeting, the Board, or its designee, shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. At least once every 12 months, the Board meeting shall include: (1) review and/or election of Board Members and specific positions; (2) review and/or appointment of Officers of the corporation; (3) review and approval of annual budget.

SECTION 4.02 SPECIAL MEETINGS

The Chair or a majority of the Board may call special meetings of the Board for any purpose(s) at any time. If a Chair of the Board has not been elected, then the President of the corporation is authorized to call a special meeting in place of the Board Chair.

ARTICLE V: BOARD OF DIRECTORS

SECTION 5.01 GENERAL POWERS

Subject to limitations of the Utah Nonprofit Public Benefit Corporation Law, the corporation's Articles of Incorporation and these Bylaws, the activities and affairs of the corporation shall be conducted, and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate the management of the corporation's activities to any person(s), Management Company or committees, however composed, provided that the activities and affairs of the corporation shall be managed, and all corporate powers shall be exercised under the ultimate direction of the Board. No assignment, referral, or delegation of authority by the Board or anyone acting under such delegation shall preclude the Board from exercising full authority over the conduct of the corporation's activities, and the Board may rescind any such assignment, referral, or delegation at any time.

SECTION 5.02 NUMBER: ELECTION AND TERM OF DIRECTORS

The authorized number of Board Members shall be no fewer than three (3) and no more than seven (7), unless changed by amendment of these Bylaws. If a charter authorizer appoints a representative to serve on the Board of Directors, then the Board of Directors may appoint an additional Member to ensure an odd number of Board members.

The Members from the community at large are to be elected by the current Board of Directors and may be elected for up to three (3) four-year terms; provided that a Member who has served three (3) four-year terms may be elected to additional terms if the Board determines that such additional terms are essential to the continuity of Board management and affairs.

SECTION 5.03 FEES AND COMPENSATION

Board Members shall not receive any compensation for their services; however, the Board may approve the reimbursement of a Member's actual and necessary expenses incurred in the conduct of the corporation's business.

SECTION 5.04 RESTRICTION OF INTERESTED DIRECTORS

Not more than forty-nine percent (49%) of the people serving on the Board at any time may be interested people. An interested person is (a) any person compensated by the corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part time employee, independent contractor or otherwise and (b) any immediate relative of any such person. However, any violation of the provisions of this Section shall not affect the validity or enforceability of any transaction entered by the corporation.

SECTION 5.05 CHAIR

The Chair shall preside over the meetings of the Board. The Chair shall have such other powers and perform such other duties as the Board may prescribe from time to time.

SECTION 5.06 SECRETARY

The Secretary shall keep or cause to be kept a record of minutes of all meetings, proceedings, and actions of the Board and its committees, including the following information for all such meetings: the time and place of holding; whether regular or special; if special, how authorized; the notice thereof given; the names of those present and absent, and the proceedings thereof, and the vote or abstention of each Board member present for each action taken.

The Secretary shall keep or cause to be kept the original or a copy of the corporation's Articles of Incorporation and Bylaws, as amended to date, and a register showing the names of all directors and their respective addresses. The Secretary shall keep the seal of the corporation and shall affix the same on such papers and instruments as may be required in the regular course of business, but failure to affix it shall not affect the validity of any instrument.

The Secretary shall give, or cause to be given, notice of all meetings of the Board and any committees thereof required by these Bylaws or by law to be given, and shall distribute the minutes of meetings of the Board to all its members promptly after the meetings; shall keep the seal of the corporation in safe custody, shall see that all reports, statements and other documents required by law are properly kept or filed, except to the extent the same are to be kept or filed by the Treasurer; and shall have such other powers and perform such other duties as may be prescribed from time to time by the Board.

SECTION 5.08 TREASURER

The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, and disbursements. The book of accounts shall always be open to inspection by any Board Member.

The Treasurer shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositories as may be designated from time to time by

the Board. The Treasurer shall disburse the funds of the corporation as may be ordered by the Board, and shall render to the Chairman and Executive Director, upon request, an account of all transactions as the Treasurer and of the financial condition of the corporation. The Treasurer shall present an operating statement and report, since the last preceding regular Board meeting, to the Board at all regular meetings. The Treasurer shall have such other powers and perform such other duties as may be determined from time to time by the Board.

ARTICLE VI: OFFICERS

SECTION 6.01 OFFICERS

The Officers of the corporation shall be at minimum: (1) President, (2) Secretary, and (3) Treasurer. The Chair of the Board may serve as the President of the corporation, with approval of a majority of Board Members. The Secretary and Treasurer of the Board shall also serve in such roles as Officers of the corporation unless other individuals are appointed by the Board. The corporation may also have at the discretion of the Board one or more Assistant Secretaries, one or more Assistant Treasurers, and such other officers as deemed necessary by the Board. The same person may hold any number of offices, except that neither the Secretary nor the Treasurer may serve concurrently as the President of the corporation or as the Chair of the Board.

SECTION 6.02 REMOVAL

At the request of a majority of Board Members, any Officer may be placed on probation pending a final vote to remove the Officer; the vote must occur within 60 days of notice of probation. Upon final removal, the Officer will relinquish any and all information pertaining to the corporation within 48 hours of removal.

SECTION 6.03 RESIGNATION

Any Officer may resign at any time by giving written notice to the Board. Such resignation may not prejudice any contract to which the Officer is a party. Any such resignation shall take effect on the date of the receipt of such notice or at any later time specified. The acceptance of such resignation shall not be necessary to make it effective. The letter of resignation or stated resignation will become part of the minutes that pertain to that particular board meeting.

SECTION 6.04 VACANCIES

A vacancy in any office shall be filled by appointment from the Board of Directors. Such vacancies shall be filled as they occur.

ARTICLE VII. COMMITTEES

SECTION 7.01 BOARD COMMITTEES

The Board may create one or more standing or ad hoc committees of the Board, each consisting of at least one (1) member of the Board. Appointments to such Board committees shall be by majority

vote of the Board Members then in office. Unless otherwise provided in these Bylaws or by the laws of the State of Utah, each Committee shall have all the authority of the Board to the extent delegated by the Board.

ARTICLE VIII: AMENDMENTS AND CORPORATE CHANGES SECTION 8.01 BYLAWS

These Bylaws will be reviewed at least once every four (4) years and shall be documented as to the date of such review. New Bylaws may be adopted or these Bylaws may be amended or repealed by a majority vote of the Members, except that no amendment shall change any provisions of any charter governing any charter school operated as or by the corporation or make any provisions of these Bylaws inconsistent with the charter, the corporation's Articles of Incorporation, or any law.

SECTION 8.02 ARTICLES OF INCORPORATION

Amendments to the corporation's Articles of Incorporation shall require a majority vote of the Board.

CERTIFICATE OF ADOPTION OF BYLAWS

I certify that I am the duly elected and acting Board Chair of Virtual Horizons Charter School; that the foregoing Bylaws are the Bylaws of the corporation as adopted by the Board of Directors on 6/28/2023; and that these bylaws have not been amended or modified since that date.

IN WITNESS WHEREOF, I have signed my name on 6/28/2023, UTAH.

Kristin Elinkowski

Kristin Elinkowski, Board Chair

Appendix D: Minutes from Government Board Meetings

Board Meeting Minutes

Date & Time: June 28, 2023, 3:00pm (MDT) Location: In Person and via Zoom

Attendance: Kristin Elinkowski, Angela Hansen, Robert O'Brien, Connor O'Brien, Louis Alloro

Call to order:

- Called to order by: Kristin Elinkowski
- Time: 3:07 pm

For Review, Discussion, & Voting

- Approval of Articles of Incorporation in compliance with State of Utah and HUD regulations
- Approval of Bylaws in compliance with State of Utah and HUD regulations
- Review Proposal 2023

Meeting Adjourned

- Adjourned by: Angela Hansen
- Time: 3:23 pm

Virtual Horizons Charter School Board Meeting – October 31, 2023

Attendees: Kristin Elinkowski, Connor O'Brien, Kim Tafiti, Tanyee Cheung, Matt Foulger

Call to order 9:40 am

- Board Members Robert O'Brien, Angela Hansen and Louis Alloro have resigned from the Virtual Horizons Charter School Board.
- Introduction of new board members
 - Vote on new board members – Member O'Brien made the motion to add Kim Tafiti as Board Vice Chair, Tanyee Cheung as Secretary, and Matt Foulger as Board Member. Chair Elinkowski seconded the motion and the existing board members voted unanimously to add the new members.
- Discussion on Charter application (no action taken).
- Discussion on Vision and Mission on Virtual Horizons Charter School (no action taken).
- Discussion on SCSB Board meeting on January 18th, 2024, and who could attend. All members agreed to attend in person (no formal action taken).
- Member O'Brien moved to adjourn, and the vote was unanimous.
- Meeting adjourned at 10:25 am

Grant Application

Utah State Charter School Board



Startup and Implementation Grant Application - Revised July 29, 2021

250 East 500 South, P.O. 144200, Salt Lake City, UT 84042

(801) 538-7720

UtahSCSB.org

The purpose of the Start Up and Implementation Grant is to provide financial assistance for planning, program design, and initial implementation of new charter schools. A new school is authorized to receive a minimum of \$300,000 and maximum of \$400,000 (based on enrollment and eligible funds) distributed over three years. Funding is based on projected and actual enrollment.

The Startup and Implementation Grant is based on [UCA §53F-2-705](#) and USBE Rule R277-470-5.

	<i>Base for up to 200 students</i>	<i>Pupil Unit for students 201-599</i>	<i>Maximum Allocation 600+</i>
<i>Start Up</i>	<i>\$150,000</i>	<i>Enrollment x \$125</i>	<i>\$200,000</i>
<i>Implementation 1</i>	<i>\$125,000</i>	<i>Enrollment x \$62.50</i>	<i>\$150,000</i>
<i>Implementation 2</i>	<i>\$25,000</i>	<i>Enrollment x \$62.50</i>	<i>\$50,000</i>
TOTAL	\$300,000		\$400,000

Grant Assurances

Grant funds may only be used for the following:

- Post-award planning and design of the educational program;
- Research-based professional learning activities for teachers, staff, and board;
- Informing the community about the school;
- Acquiring necessary equipment and educational materials and supplies;
- Acquiring, developing or aligning curriculum, and;
- Other initial operational costs, such as:
 - Costs associated with creating and implementing office functions;
 - Costs associated with the installation of computers, data systems, networks, and telephones;
 - Personnel expenses incurred either before or after the school's opening (not to exceed a total of \$5,000 per month); and

- Rental or occupancy costs for the school facility for a reasonable period of time in preparation for the school's opening.

The board understands that:

- Funding is based on projected authorized enrollment and corrected after the October 1 actual enrollment count.
- No funding level is guaranteed.
- The school shall participate in monitoring activities, including attendance at mandatory trainings, and compliance with statute and rule. Failure to comply may result in a loss of funds. After the application is approved, the SCSB will send out instructions for the mandatory training.
- A budget report on the expenditure of grant money is due to the SCSB at the end of each year and a final report is due at the end of the 2nd implementation year.
- Should the charter school change to non-charter status within ten years of receiving grant funds, grant funds must be reimbursed to SCSB.
- Email your completed application to Lisa.Cooper@schools.utah.gov and ensure that you receive an email response confirming receipt of your application.

Kristin Elinkowski

10/31/2023

Board Chair Signature

Date

Budget Sheets

Budget - List total dollar amount required by category, as well as the details of what will be purchased in each category

If the total amount budgeted in each category is the same at the end of the fiscal year, SCSB approval is not needed. However, if the school chooses to increase or decrease a category total, a new budget must be approved by the school's governing board and by SCSB staff.

Budget Categories	Startup Year	Implementation Year 1	Implementation Year 2	Total
Salaries (100)	\$76,500	\$1,530,000	\$2,040,000	\$3,646,500
<i>Additional info and Comments</i>	Partial year for ED and Secretary	Teachers, Administration, Support Staff	Teachers, Administration, Support Staff	
Employee Benefits (200)	\$13,770	\$275,400	\$367,200	\$656,370
<i>Additional info and Comments</i>				
Services (300)	\$35,000	\$137,000	\$153,500	\$325,500
<i>Additional info and Comments</i>	Business MGMT, Legal, Insurance	Business MGMT, Legal, Insurance, SIS	Business MGMT, Legal, Insurance, SIS	
Property Services (400)	\$20,000	\$30,000	\$30,000	\$80,000
<i>Additional info and Comments</i>	Office rent – 8 months	Annual Office Rent	Annual Office Rent	
Services (500)	\$33,500	\$202,500	\$257,500	\$493,500
<i>Additional info and Comments</i>	Renters insurance, internet and phone, marketing, advertising	Insurance, Fidelity Bond, internet/phone, ESP, printing, advertising	Insurance, Fidelity Bond, internet/phone, ESP, printing, advertising	
Travel (580)	\$1,500	\$5,000	\$7,000	\$13,500
<i>Additional info and Comments</i>				
Supplies and Materials (600)	\$120	\$147,320	\$165,560	\$313,000

<i>Additional info and Comments</i>	Shipping	Shipping, Host Server, Wifi/Satellite Internet	Shipping, Host Server, Wifi/Satellite Internet	
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Property (700)	\$8,400	\$861,000	\$674,100	\$1,543,500
<i>Additional info and Comments</i>	Headsets and Chromebooks/Computers	Headsets and Chromebooks/Computers	Headsets and Chromebooks/Computers	
Total	\$188,790	\$3,188,220	\$3,694,860	\$7,071,870

CHARTER SCHOOL WORKSHEET

*****PROJECTION ONLY*****

REPLACE WITH SCHOOL NAME	Max Authorized Enrollment	Rating Factor	WPU Generated
Estimated enrollment (HDK)	0	0.55	0
Estimated enrollment (FDK)	0	0.9	0
Estimated enrollment (1-3)	0	0.9	0
Estimated enrollment (4-6)	0	0.9	0
Estimated enrollment (7-8)	0	0.99	0
Estimated enrollment (9-12)	0	1.2	0
Special Ed enrollment (1-12)	0		
Special Ed (Self-Contained)	0		
Number of Teachers (K-6)	0		
Number of Teachers (7-12)	0		
WPU Value	\$4,280		
No. of Teachers (FTE) (CACTUS)	0		
School Administrators (CACTUS)	1		

Program Name	Rate	WPU Generated	Amount Generated
WPU Programs			
Regular Basic School:			
Regular WPU - K-12	See above	0.0000	\$ -
Professional Staff	0.069966	0.0000	-
Restricted Basic School:			
Special Ed--Add-on	1.0000	0.0000	-
Spec. Ed. Self-Contained	1.0000	0.0000	-
Special Ed-State Programs			
Career and Technical Ed.			
Student at Risk Add-on			
Class Size Reduction (K-8)			
Total WPU Programs		0.0000	\$ -
Non-WPU Programs			
Related to Basic Programs:			
Flexible Allocation-WPU Distribution			
Charter Funding Base			
Focus Populations			
Early Literacy			
Enhancement for Accelerated Students			
Other			
School Land Trust Program			-
Grants for Professional Learning			-
Educator Professional Time			-
TSSA	0	189.1500	-
Student Health & Counseling			-
Digital Teaching and Learning			-
Educator Salary Adjustment (ESA)	0	12000.0000	-
ESA-School Administrators			-
Teacher Supplies and Material			-
Local Replacement Dollars	Average \$3,074 per student		-
Total Non-WPU			\$ -
ESTIMATED Total All State Funding			\$ -

Allocated on a per student basis

Teacher and Student Success Act - grant from the State
 Probably something from here - small, not worth including yet
 Probably something from here - small, not worth including yet
 Adjustment is for licensed teachers and based on experience - determined every year

CHARTER SCHOOL WORKSHEET

*****PROJECTION ONLY*****

REPLACE WITH SCHOOL NAME			
	Break Even Enrollment	Rating Factor	WPU Generated
Estimated enrollment (HDK)	0	0.55	0
Estimated enrollment (FDK)	0	0.9	0
Estimated enrollment (1-3)	0	0.9	0
Estimated enrollment (4-6)	0	0.9	0
Estimated enrollment (7-8)	0	0.99	0
Estimated enrollment (9-12)	0	1.2	0
Special Ed enrollment (1-12)	0		
Special Ed (Self-Contained)	0		
Number of Teachers (K-6)	0		
Number of Teachers (7-12)	0		
WPU Value	\$4,280		
No. of Teachers (FTE) (CACTUS)	0		
School Administrators (CACTUS)	1		

Program Name	Rate	WPU Generated	Amount Generated
WPU Programs			
Regular Basic School:			
Regular WPU - K-12	See above	0.0000	\$ -
Professional Staff	0.069966	0.0000	-
Restricted Basic School:			
Special Ed--Add-on	1.0000	0.0000	-
Spec. Ed. Self-Contained	1.0000	0.0000	-
Special Ed-State Programs			
Career and Technical Ed.			
Students at Risk Add-on			
Class Size Reduction (K-8)			
Total WPU Programs		0.0000	\$ -
Non-WPU Programs			
Related to Basic Programs:			
Flexible Allocation-WPU Distribution			
Charter Funding Base			
Focus Populations			
Early Literacy			
Enhancement for Accelerated Students			
Other			
School Land Trust Program			-
Grants for Professional Learning			
Educator Professional Time			
TSSA	0	189.1500	-
Student Health & Counseling			
Digital Teaching and Learning			
Educator Salary Adjustment (ESA)	0	12000.0000	-
ESA-School Administrators			
Teacher Supplies and Materials			
Local Replacement Dollars	Average \$3,074 per student		-
Total Non-WPU			\$ -
ESTIMATED Total All State Funding			\$

Virtual Horizon Charter School		FY 2025-26					
First Operational Year		100% Enrollment			Breakeven Enrollment		
Number of Students:		0			0		
Grade Configuration:		4-8			4-8		
Revenue							
Food Services Sales to Students		0 \$0			0 \$0		
Student Activities		\$0			\$0		
Contributions and Donations from Private Sources:							
Source(s) (specify)		\$0			\$0		
Miscellaneous		\$0			\$0		
Total Revenue From Local Sources (1000)		\$0			\$0		
Estimated Total All State Funding		\$ -			\$ -		
Charter School Revolving Loan		\$0			\$0		
Charter School Startup and Implementation Grant		\$200,000			\$200,000		
Total Revenue from State Sources (3000)		\$200,000			\$200,000		
Federal Child Nutrition Program		0 \$0			0 \$0		
Restricted Federal Grants-in-Aid Received via USBE (IDEA)		\$0			\$0		
Federal Elementary and Secondary Education Act of 1965 (ESEA)		\$0			\$0		
Total Revenue from Federal Sources (4000)		\$0			\$0		
Loan Proceeds (other than revolving loan)		\$0			\$0		
Commercial		\$0			\$0		
Other (specify)		\$0			\$0		
Budget from Surplus (For Budgeting Purposes Only)		\$0			\$0		
Total Revenue from Other Sources & Changes (5000 & 6000)		\$0			\$0		
Total Revenue		\$200,000			\$200,000		
Expenditures		Number	Salary/Cost	Total	Number	Salary/Cost	Total
--- SALARIES ---							
10.131	Salaries - Teachers	0.00	\$70,000	\$0	0.00	\$70,000	\$0
10.132	Salaries - Substitute Teachers	0.00	\$0	\$0	0.00	\$0	\$0
10.161	Salaries - Teacher Aides and Paraprofessionals	0.00	\$50,000	\$0	0.00	\$50,000	\$0
10.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total 10 (1000)-INSTRUCTION Salaries (100)				\$0			\$0
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	0.00	\$50,000	\$0	0.00	\$50,000	\$0
21.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - STUDENT SUPPORT Salaries (100)				\$0			\$0
22.145	Salaries - Licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.162	Salaries - Non-licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)				\$0			\$0
24.121	Salaries Principals and assistant principals	0.50	\$120,000	\$60,000	0.50	\$120,000	\$60,000
24.152	Salaries - Secretarial and Clerical Personnel	0.33	\$50,000	\$16,500	0.33	\$50,000	\$16,500
24.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -SCHOOL ADMINISTRATION Salaries (100)				\$76,500			\$76,500
26.181	Salaries - Operation & Maintenance Supervisors	0.00	\$0	\$0	0.00	\$0	\$0
26.182	Salaries - Custodial & Maintenance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -OPERATION & MAINT OF FACILITIES Salaries (100)				\$0			\$0
31.191	Salaries - Food Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -FOOD SERVICES Salaries (100)				\$0			\$0
TOTAL - SALARIES (100)				\$76,500			\$76,500
--- EMPLOYEE BENEFITS ---							
10.210	State Retirement - Instruction	5%	\$0	\$0	5%	\$0	\$0
21.210	State Retirement - Student Support	5%	\$0	\$0	5%	\$0	\$0
22.210	State Retirement - Instructional Staff Support	5%	\$0	\$0	5%	\$0	\$0
24.210	State Retirement - School Administration	5%	\$76,500	\$3,825	5%	\$76,500	\$3,825
26.210	State Retirement - Operation & Main of Facilities	5%	\$0	\$0	5%	\$0	\$0
31.210	State Retirement - Food Services	5%	\$0	\$0	5%	\$0	\$0
Total - State Retirement				\$3,825			\$3,825
10.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
21.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
22.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
24.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$76,500	\$7,650	10%	\$76,500	\$7,650
26.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
31.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
Total - Social Security Contributions/Workers' Compensation/Unemployment Insurance				\$7,650			\$7,650
10.240	Medical Insurance/Dental Insurance/Group Life - Instruction	3%	\$0	\$0	3%	\$0	\$0
21.240	Medical Insurance/Dental Insurance/Group Life - Student Support	3%	\$0	\$0	3%	\$0	\$0
22.240	Medical Insurance/Dental Insurance/Group Life - Instructional Staff S	3%	\$0	\$0	3%	\$0	\$0
24.240	Medical Insurance/Dental Insurance/Group Life - School Administrati	3%	\$76,500	\$2,295	3%	\$76,500	\$2,295
26.240	Medical Insurance/Dental Insurance/Group Life - Operation & Mainte	3%	\$0	\$0	3%	\$0	\$0
31.240	Medical Insurance/Dental Insurance/Group Life - Food Services	3%	\$0	\$0	3%	\$0	\$0
Total- Medical Insurance/Dental Insurance/Group Life				\$2,295			\$2,295
10.290	Other Employee Benefits (specify) - Instruction	0%	\$0	\$0	0%	\$0	\$0
21.290	Other Employee Benefits (specify) - Student Support	0%	\$0	\$0	0%	\$0	\$0
22.290	Other Employee Benefits (specify) - Instructional Staff Support	0%	\$0	\$0	0%	\$0	\$0
24.290	Other Employee Benefits (specify) - School Administration	0%	\$76,500	\$0	0%	\$76,500	\$0
26.290	Other Employee Benefits (specify) - Operation & Maintenance of Fa	0%	\$0	\$0	0%	\$0	\$0
31.290	Other Employee Benefits (specify) - Food Services	0%	\$0	\$0	0%	\$0	\$0
Total - Other Employee Benefits				\$0			\$0
TOTAL EMPLOYEE BENEFITS (200)				\$13,770			\$13,770

--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---							
10.300	Purchased Prof & Tech Services - Instruction			\$0			\$0
21.300	Purchased Prof & Tech Services - Student Support			\$0			\$0
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$0			\$0
24.300	Purchased Prof & Tech Services - School Administration			\$35,000			\$35,000
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$0			\$0
31.300	Purchased Prof & Tech Services - Food Services			\$0			\$0
TOTAL - PURCHASED PROFESSIONAL & TECHNICAL SERVICES (300)				\$35,000			\$35,000
--- PURCHASED PROPERTY SERVICES ---							
26.400	Purchased Property Services			\$0			\$0
26.441	Rental of Land & Buildings			\$20,000			\$20,000
26.450	Construction Services			\$0			\$0
TOTAL - PURCHASED PROPERTY SERVICES (400)				\$20,000			\$20,000
--- OTHER PURCHASED SERVICES ---							
27.510	Student Transportation Services (To/From School)			\$0			\$0
24.520	Insurance (other than employee benefits - e.g. D&O)			\$0			\$0
45.521	Property Insurance			\$2,000			\$2,000
45.522	Liability Insurance			\$0			\$0
10.530	Communication (telephone and other) - Instructional			\$5,000			\$5,000
21.530	Communication (telephone and other) - Student Support			\$0			\$0
24.530	Communication (telephone and other) - School Administration			\$0			\$0
26.530	Communication (telephone and other) - Operation and Maintenance of			\$0			\$0
24.540	Advertising			\$25,000			\$25,000
10.550	Printing and Binding - Instruction			\$0			\$0
21.550	Printing and Binding - Student Support			\$0			\$0
24.550	Printing and Binding - School Administration			\$0			\$0
10.560	Tuition			\$0			\$0
21.570	Food Service Management			\$0			\$0
21.580	Staff Travel/Per Diem - Student Support			\$0			\$0
24.580	Staff Travel/Per Diem - School Administration			\$1,500			\$1,500
26.580	Staff Travel/Per Diem - Operation and Maintenance of Facilities			\$0			\$0
10.590	Inter-educational, Interagency Purchased Services			\$0			\$0
TOTAL - OTHER PURCHASED SERVICES (500)				\$33,500			\$33,500
--- SUPPLIES & MATERIALS---							
10.600	Supplies & Materials - Instruction	0	\$60	\$0	0	\$60	\$0
10.641	Textbooks	0	\$0	\$0	0	\$0	\$0
21.600	Supplies & Materials - Student Support	2	\$60	\$120	2	\$60	\$120
22.640	Books and Periodicals	0	\$0	\$0	0	\$0	\$0
22.644	Library Books	0	\$0	\$0	0	\$0	\$0
24.600	Supplies & Materials - School Administration	0	\$0	\$0	0	\$0	\$0
26.600	Supplies & Materials - Operation & Maintenance of Facilities	0	\$125,000	\$0	0	\$50,000	\$0
31.600	Supplies & Materials - Food Service	0	\$0	\$0	0	\$0	\$0
31.630	Food - Food Service			\$0			\$0
TOTAL - SUPPLIES & MATERIALS (600)				\$120			\$120
--- PROPERTY ---							
10.700	Property - Instruction	0	\$2,100	\$0	0	\$2,100	\$0
21.700	Property - Student Support	0	\$2,100	\$0	0	\$2,100	\$0
24.700	Property - School Administration	4	\$2,100	\$8,400	4	\$2,100	\$8,400
26.700	Property - Operation & Maintenance of Facilities			\$0			\$0
31.700	Property - Food Services			\$0			\$0
31.790	Depreciation and Amortization (Kitchen Equipment)	\$ -	7	\$0	\$ -	7	\$0
49.710	Land and Site Improvements			\$0			\$0
49.720	Buildings			\$0			\$0
27.732	School Buses			\$0			\$0
10.733	Furniture and Fixtures - Instruction			\$0			\$0
21.733	Furniture and Fixtures - Student Support			\$0			\$0
24.733	Furniture and Fixtures - School Administration			\$0			\$0
10.734	Technology Related Hardware - Instruction			\$0			\$0
21.734	Technology Related Hardware - Student Support			\$0			\$0
24.734	Technology Related Hardware - School Administration			\$0			\$0
10.736	Technology Software - Instruction			\$0			\$0
21.736	Technology Software - Student Support			\$0			\$0
24.736	Technology Software - School Administration			\$0			\$0
27.735	Non-Bus Vehicles			\$0			\$0
10.739	Other Equipment - Instruction			\$0			\$0
21.739	Other Equipment - Student Support			\$0			\$0
24.739	Other Equipment - School Administration			\$0			\$0
TOTAL - PROPERTY (700)				\$8,400			\$8,400
--- DEBT SERVICE & MISCELLANEOUS ---							
10.890	Miscellaneous Expenditures - Instruction			\$0			\$0
21.890	Miscellaneous Expenditures - Student Support			\$0			\$0
24.890	Miscellaneous Expenditures - School Administration			\$0			\$0
26.890	Miscellaneous Expenditures - Operation & Maintenance of Facilities			\$0			\$0
31.890	Miscellaneous Expenditures - Food Services			\$0			\$0
45.890	Miscellaneous Expenditures - Facilities, Acquisition, & Construction Services			\$0			\$0
10.810	Dues & Fees - Instruction			\$0			\$0
21.810	Dues & Fees - Student Support			\$0			\$0
24.810	Dues & Fees - School Administration			\$0			\$0
26.810	Dues & Fees - Operation & Maintenance of Facilities			\$0			\$0
Total - Miscellaneous				\$0			\$0
45.830	Interest on Debt			\$0			\$0
45.840	Redemption of Principal			\$0			\$0
Total Debt Service				\$0			\$0
TOTAL - DEBT SERVICE & MISCELLANEOUS (800)				\$0			\$0
Total Expenditures			\$187,290				\$187,290

1000	Local			\$0		\$0
3000	State			\$200,000		\$200,000
4000	Federal			\$0		\$0
TOTAL REVENUES				\$200,000		\$200,000
100	Salaries			\$76,500		\$76,500
200	Employee Benefits			\$13,770		\$13,770
300	Purchased Professional & Technical Services			\$35,000		\$35,000
400	Purchased Property Services			\$20,000		\$20,000
500	Other Purchased Services			\$33,500		\$33,500
600	Supplies & Materials			\$120		\$120
700	Property			\$8,400		\$8,400
800	Debt Service & Miscellaneous			\$0		\$0
TOTAL EXPENDITURES				\$187,290		\$187,290
Excess or Deficiency of Revenues over Expenditures				\$12,710		\$12,710
Other Sources of Funding (5000 & 6000)				\$0		\$0
Net Asset Balance (Fund Balance)				\$12,710		\$12,710
Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)				6.36%		6.36%
Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)				6.36%		6.36%

CHARTER SCHOOL WORKSHEET

*****PROJECTION ONLY*****

REPLACE WITH SCHOOL NAME			
	Max Authorized Enrollment	Rating Factor	WPU Generated
Estimated enrollment (HDK)	0	0.55	0
Estimated enrollment (FDK)	0	0.9	0
Estimated enrollment (1-3)	0	0.9	0
Estimated enrollment (4-6)	230	0.9	207
Estimated enrollment (7-8)	120	0.99	118.8
Estimated enrollment (9-12)	0	1.2	0
Special Ed enrollment (1-12)	35		
Special Ed (Self-Contained)	3.5		
Number of Teachers (K-6)	12		
Number of Teachers (7-12)	6		
WPU Value	\$4,280		
No. of Teachers (FTE) (CACTUS)	18		
School Administrators (CACTUS)	1		

Program Name	Rate	WPU Generated	Amount Generated
WPU Programs			
Regular Basic School:			
Regular WPU - K-12	See above	325.8000	\$ 1,394,424
Professional Staff	0.069966	22.7949	97,562
Restricted Basic School:			
Special Ed--Add-on	1.0000	35.0000	149,800
Spec. Ed. Self-Contained	1.0000	3.5000	14,980
Special Ed-State Programs			
Career and Technical Ed.			
Student at Risk Add-on			
Class Size Reduction (K-8)			
Total WPU Programs		387.0949	\$ 1,656,766
Non-WPU Programs			
Related to Basic Programs:			
Flexible Allocation-WPU Distribution			
Charter Funding Base			
Focus Populations			
Early Literacy			
Enhancement for Accelerated Students			
Other			
School Land Trust Program			49,681
Grants for Professional Learning			
Educator Professional Time			
TSSA	350	189.1500	66,203
Student Health & Counseling			
Digital Teaching and Learning			
Educator Salary Adjustment (ESA)	18	12000.0000	216,000
ESA-School Administrators			
Teacher Supplies and Material			
Local Replacement Dollars	Average \$3,074 per student		1,086,659
Total Non-WPU			\$ 1,418,543
ESTIMATED Total All State Funding			\$ 3,075,309

CHARTER SCHOOL WORKSHEET

*****PROJECTION ONLY*****

REPLACE WITH SCHOOL NAME			
	Break Even Enrollment	Rating Factor	WPU Generated
Estimated enrollment (HDK)	0	0.55	0
Estimated enrollment (FDK)	0	0.9	0
Estimated enrollment (1-3)	0	0.9	0
Estimated enrollment (4-6)	75	0.9	67.5
Estimated enrollment (7-8)	30	0.99	29.7
Estimated enrollment (9-12)	0	1.2	0
Special Ed enrollment (1-12)	10.5		
Special Ed (Self-Contained)	1.05		
Number of Teachers (K-6)	3		
Number of Teachers (7-12)	2		
WPU Value	\$4,280		
No. of Teachers (FTE) (CACTUS)	5		
School Administrators (CACTUS)	1		

Program Name	Rate	WPU Generated	Amount Generated
WPU Programs			
Regular Basic School:			
Regular WPU - K-12	See above	97.2000	\$ 416,016
Professional Staff	0.069966	6.8007	29,107
Restricted Basic School:			
Special Ed--Add-on	1.0000	10.5000	44,940
Spec. Ed. Self-Contained	1.0000	1.0500	4,494
Special Ed-State Programs			
Career and Technical Ed.			
Students at Risk Add-on			
Class Size Reduction (K-8)			
Total WPU Programs		115.5507	\$ 494,557
Non-WPU Programs			
Related to Basic Programs:			
Flexible Allocation-WPU Distribution			
Charter Funding Base			
Focus Populations			
Early Literacy			
Enhancement for Accelerated Students			
Other			
School Land Trust Program			14,805
Grants for Professional Learning			
Educator Professional Time			
TSSA	105	189.1500	19,861
Student Health & Counseling			
Digital Teaching and Learning			
Educator Salary Adjustment (ESA)	5	12000.0000	60,000
ESA-School Administrators			
Teacher Supplies and Materials			
Local Replacement Dollars	Average \$3,074 per student		325,998
Total Non-WPU			\$ 420,663
ESTIMATED Total All State Funding			\$ 915,220

Virtual Horizon Charter School		FY 2025-26					
First Operational Year		100% Enrollment			Breakeven Enrollment		
Number of Students:		350			105		
Grade Configuration:		4-8			4-8		
Revenue							
Food Services Sales to Students		0			0		
Student Activities		\$29,211			\$33		
Contributions and Donations from Private Sources:							
Source(s) (specify)		\$0			\$0		
Miscellaneous		\$0			\$0		
Total Revenue From Local Sources (1000)		\$29,211			\$33		
Estimated Total All State Funding		\$ 3,075,308.77			\$ 915,220.43		
Charter School Revolving Loan		\$300,000			\$300,000		
Charter School Startup and Implementation Grant		\$100,000			\$100,000		
Total Revenue from State Sources (3000)		\$3,475,309			\$1,315,220		
Federal Child Nutrition Program		350 \$146,160			105 \$42,714		
Restricted Federal Grants-in-Aid Received via USBE (IDEA)		\$53,704			\$15,288		
Federal Elementary and Secondary Education Act of 1965 (ESEA)		\$52,469			\$14,263		
Total Revenue from Federal Sources (4000)		\$106,173			\$29,551		
Loan Proceeds (other than revolving loan)		\$0			\$0		
Commercial		\$0			\$0		
Other (specify)		\$0			\$0		
Budget from Surplus (For Budgeting Purposes Only)		\$0			\$0		
Total Revenue from Other Sources & Changes (5000 & 6000)		\$0			\$0		
Total Revenue		\$3,610,692			\$1,344,805		
Expenditures		Number	Salary/Cost	Total	Number	Salary/Cost	Total
--- SALARIES ---							
10.131	Salaries - Teachers	18.00	\$70,000	\$1,260,000	5.00	\$70,000	\$350,000
10.132	Salaries - Substitute Teachers	0.00	\$0	\$0	0.00	\$0	\$0
10.161	Salaries - Teacher Aides and Paraprofessionals	1.00	\$50,000	\$50,000	1.00	\$50,000	\$50,000
10.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total 10 (1000)-INSTRUCTION Salaries (100)				\$1,310,000			\$400,000
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	1.00	\$50,000	\$50,000	1.00	\$50,000	\$50,000
21.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - STUDENT SUPPORT Salaries (100)				\$50,000			\$50,000
22.145	Salaries - Licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.162	Salaries - Non-licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)				\$0			\$0
24.121	Salaries Principals and assistant principals	1.00	\$120,000	\$120,000	1.00	\$120,000	\$120,000
24.152	Salaries - Secretarial and Clerical Personnel	1.00	\$50,000	\$50,000	1.00	\$50,000	\$50,000
24.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -SCHOOL ADMINISTRATION Salaries (100)				\$170,000			\$170,000
26.181	Salaries - Operation & Maintenance Supervisors	0.00	\$0	\$0	0.00	\$0	\$0
26.182	Salaries - Custodial & Maintenance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -OPERATION & MAINT OF FACILITIES Salaries (100)				\$0			\$0
31.191	Salaries - Food Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -FOOD SERVICES Salaries (100)				\$0			\$0
TOTAL - SALARIES (100)				\$1,530,000			\$620,000
--- EMPLOYEE BENEFITS ---							
10.210	State Retirement - Instruction	5%	\$1,310,000	\$65,500	5%	\$400,000	\$20,000
21.210	State Retirement - Student Support	5%	\$50,000	\$2,500	5%	\$50,000	\$2,500
22.210	State Retirement - Instructional Staff Support	5%	\$0	\$0	5%	\$0	\$0
24.210	State Retirement - School Administration	5%	\$170,000	\$8,500	5%	\$170,000	\$8,500
26.210	State Retirement - Operation & Main of Facilities	5%	\$0	\$0	5%	\$0	\$0
31.210	State Retirement - Food Services	5%	\$0	\$0	5%	\$0	\$0
Total - State Retirement				\$76,500			\$31,000
10.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$1,310,000	\$131,000	10%	\$400,000	\$40,000
21.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$50,000	\$5,000	10%	\$50,000	\$5,000
22.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
24.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$170,000	\$17,000	10%	\$170,000	\$17,000
26.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
31.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
Total - Social Security Contributions/Workers' Compensation/Unemployment Insurance				\$153,000			\$62,000
10.240	Medical Insurance/Dental Insurance/Group Life - Instruction	3%	\$1,310,000	\$39,300	3%	\$400,000	\$12,000
21.240	Medical Insurance/Dental Insurance/Group Life - Student Support	3%	\$50,000	\$1,500	3%	\$50,000	\$1,500
22.240	Medical Insurance/Dental Insurance/Group Life - Instructional Staff	3%	\$0	\$0	3%	\$0	\$0
24.240	Medical Insurance/Dental Insurance/Group Life - School Administration	3%	\$170,000	\$5,100	3%	\$170,000	\$5,100
26.240	Medical Insurance/Dental Insurance/Group Life - Operation & Maintenance	3%	\$0	\$0	3%	\$0	\$0
31.240	Medical Insurance/Dental Insurance/Group Life - Food Services	3%	\$0	\$0	3%	\$0	\$0
Total- Medical Insurance/Dental Insurance/Group Life				\$45,900			\$18,600
10.290	Other Employee Benefits (specify) - Instruction	0%	\$1,310,000	\$0	0%	\$400,000	\$0
21.290	Other Employee Benefits (specify) - Student Support	0%	\$50,000	\$0	0%	\$50,000	\$0
22.290	Other Employee Benefits (specify) - Instructional Staff Support	0%	\$0	\$0	0%	\$0	\$0
24.290	Other Employee Benefits (specify) - School Administration	0%	\$170,000	\$0	0%	\$170,000	\$0
26.290	Other Employee Benefits (specify) - Operation & Maintenance of Facilities	0%	\$0	\$0	0%	\$0	\$0
31.290	Other Employee Benefits (specify) - Food Services	0%	\$0	\$0	0%	\$0	\$0
Total - Other Employee Benefits				\$0			\$0
TOTAL EMPLOYEE BENEFITS (200)				\$275,400			\$111,600

--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---							
10.300	Purchased Prof & Tech Services - Instruction			\$7,000			\$7,000
21.300	Purchased Prof & Tech Services - Student Support			\$0			\$0
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$0			\$0
24.300	Purchased Prof & Tech Services - School Administration			\$130,000			\$95,000
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$0			\$0
31.300	Purchased Prof & Tech Services - Food Services			\$0			\$0
TOTAL - PURCHASED PROFESSIONAL & TECHNICAL SERVICES (300)				\$137,000			\$102,000
--- PURCHASED PROPERTY SERVICES ---							
26.400	Purchased Property Services			\$0			\$0
26.441	Rental of Land & Buildings			\$30,000			\$30,000
26.450	Construction Services			\$0			\$0
TOTAL - PURCHASED PROPERTY SERVICES (400)				\$30,000			\$30,000
--- OTHER PURCHASED SERVICES ---							
27.510	Student Transportation Services (To/From School)			\$0			\$0
24.520	Insurance (other than employee benefits - e.g. D&O)			\$0			\$0
45.521	Property Insurance			\$2,000			\$2,000
45.522	Liability Insurance			\$1,500			\$1,500
10.530	Communication (telephone and other) - Instructional			\$12,000			\$12,000
21.530	Communication (telephone and other) - Student Support			\$0			\$0
24.530	Communication (telephone and other) - School Administration			\$0			\$0
26.530	Communication (telephone and other) - Operation and Maintenance of			\$0			\$0
24.540	Advertising			\$5,000			\$5,000
10.550	Printing and Binding - Instruction			\$2,000			\$1,500
21.550	Printing and Binding - Student Support			\$0			\$0
24.550	Printing and Binding - School Administration			\$0			\$0
10.560	Tuition			\$0			\$0
21.570	Food Service Management			\$0			\$0
21.580	Staff Travel/Per Diem - Student Support			\$0			\$0
24.580	Staff Travel/Per Diem - School Administration			\$5,000			\$3,500
26.580	Staff Travel/Per Diem - Operation and Maintenance of Facilities			\$0			\$0
10.590	Inter-educational, Interagency Purchased Services			\$175,000			\$52,500
TOTAL - OTHER PURCHASED SERVICES (500)				\$202,500			\$78,000
--- SUPPLIES & MATERIALS---							
10.600	Supplies & Materials - Instruction	368	\$60	\$22,080	110	\$60	\$6,600
10.641	Textbooks	0	\$0	\$0	0	\$0	\$0
21.600	Supplies & Materials - Student Support	4	\$60	\$240	4	\$60	\$240
22.640	Books and Periodicals	0	\$0	\$0	0	\$0	\$0
22.644	Library Books	0	\$0	\$0	0	\$0	\$0
24.600	Supplies & Materials - School Administration	0	\$0	\$0	0	\$0	\$0
26.600	Supplies & Materials - Operation & Maintenance of Facilities	1	\$50,000	\$125,000	1	\$50,000	\$50,000
31.600	Supplies & Materials - Food Service	0	\$0	\$0	0	\$0	\$0
31.630	Food - Food Service			\$0			\$0
TOTAL - SUPPLIES & MATERIALS (600)				\$147,320			\$56,840
--- PROPERTY ---							
10.700	Property - Instruction	20	\$2,100	\$42,000	6	\$2,100	\$12,600
21.700	Property - Student Support	385	\$2,100	\$808,500	112	\$2,100	\$235,200
24.700	Property - School Administration	5	\$2,100	\$10,500	5	\$2,100	\$10,500
26.700	Property - Operation & Maintenance of Facilities			\$0			\$0
31.700	Property - Food Services			\$0			\$0
31.790	Depreciation and Amortization (Kitchen Equipment)	\$ -	7	\$0	\$ -	7	\$0
49.710	Land and Site Improvements			\$0			\$0
49.720	Buildings			\$0			\$0
27.732	School Buses			\$0			\$0
10.733	Furniture and Fixtures - Instruction			\$0			\$0
21.733	Furniture and Fixtures - Student Support			\$0			\$0
24.733	Furniture and Fixtures - School Administration			\$0			\$0
10.734	Technology Related Hardware - Instruction			\$0			\$0
21.734	Technology Related Hardware - Student Support			\$0			\$0
24.734	Technology Related Hardware - School Administration			\$0			\$0
10.736	Technology Software - Instruction			\$0			\$0
21.736	Technology Software - Student Support			\$0			\$0
24.736	Technology Software - School Administration			\$0			\$0
27.735	Non-Bus Vehicles			\$0			\$0
10.739	Other Equipment - Instruction			\$0			\$0
21.739	Other Equipment - Student Support			\$0			\$0
24.739	Other Equipment - School Administration			\$0			\$0
TOTAL - PROPERTY (700)				\$861,000			\$258,300
--- DEBT SERVICE & MISCELLANEOUS ---							
10.890	Miscellaneous Expenditures - Instruction			\$0			\$0
21.890	Miscellaneous Expenditures - Student Support			\$0			\$0
24.890	Miscellaneous Expenditures - School Administration			\$75,000			\$75,000
26.890	Miscellaneous Expenditures - Operation & Maintenance of Facilities			\$0			\$0
31.890	Miscellaneous Expenditures - Food Services			\$0			\$0
45.890	Miscellaneous Expenditures - Facilities, Acquisition, & Construction Services			\$0			\$0
10.810	Dues & Fees - Instruction			\$8,000			\$4,000
21.810	Dues & Fees - Student Support			\$0			\$0
24.810	Dues & Fees - School Administration			\$0			\$0
26.810	Dues & Fees - Operation & Maintenance of Facilities			\$0			\$0
Total - Miscellaneous				\$83,000			\$79,000
45.830	Interest on Debt			\$8,505			\$8,505
45.840	Redemption of Principal			\$0			\$0
Total Debt Service				\$8,505			\$8,505
TOTAL - DEBT SERVICE & MISCELLANEOUS (800)				\$91,505			\$87,505
Total Expenditures			\$3,274,725				\$1,344,245

1000	Local			\$29,211		\$33
3000	State			\$3,475,309		\$1,315,220
4000	Federal			\$0		\$29,551
TOTAL REVENUES				\$3,504,520		\$1,344,805
100	Salaries			\$1,530,000		\$620,000
200	Employee Benefits			\$275,400		\$111,600
300	Purchased Professional & Technical Services			\$137,000		\$102,000
400	Purchased Property Services			\$30,000		\$30,000
500	Other Purchased Services			\$202,500		\$78,000
600	Supplies & Materials			\$147,320		\$56,840
700	Property			\$861,000		\$258,300
800	Debt Service & Miscellaneous			\$91,505		\$87,505
TOTAL EXPENDITURES				\$3,274,725		\$1,344,245
Excess or Deficiency of Revenues over Expenditures				\$229,795		\$560
Other Sources of Funding (5000 & 6000)				\$0		\$0
Net Asset Balance (Fund Balance)				\$229,795		\$560
Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)				6.56%		0.04%
Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)				6.56%		0.04%

CHARTER SCHOOL WORKSHEET

*****PROJECTION ONLY*****

REPLACE WITH SCHOOL NAME			
	Break Even Enrollment	Rating Factor	WPU Generated
Estimated enrollment (HDK)	0	0.55	0
Estimated enrollment (FDK)	0	0.9	0
Estimated enrollment (1-3)	0	0.9	0
Estimated enrollment (4-6)	90	0.9	81
Estimated enrollment (7-8)	40	0.99	39.6
Estimated enrollment (9-12)	15	1.2	18
Special Ed enrollment (1-12)	14.5		
Special Ed (Self-Contained)	1.45		
Number of Teachers (K-6)	3		
Number of Teachers (7-12)	2		
WPU Value	\$4,280		
No. of Teachers (FTE) (CACTUS)	6		
School Administrators (CACTUS)	1		

Program Name	Rate	WPU Generated	Amount Generated
WPU Programs			
Regular Basic School:			
Regular WPU - K-12	See above	138.6000	\$ 593,208
Professional Staff	0.069966	9.6973	41,504
Restricted Basic School:			
Special Ed--Add-on	1.0000	10.5000	44,940
Spec. Ed. Self-Contained	1.0000	1.0500	4,494
Special Ed-State Programs			
Career and Technical Ed.			
Students at Risk Add-on			
Class Size Reduction (K-8)			
Total WPU Programs		159.8473	\$ 684,146
Non-WPU Programs			
Related to Basic Programs:			
Flexible Allocation-WPU Distribution			
Charter Funding Base			
Focus Populations			
Early Literacy			
Enhancement for Accelerated Students			
Other			
School Land Trust Program			20,445
Grants for Professional Learning			
Educator Professional Time			
TSSA	145	189.1500	27,427
Student Health & Counseling			
Digital Teaching and Learning			
Educator Salary Adjustment (ESA)	6	12000.0000	72,000
ESA-School Administrators			
Teacher Supplies and Materials			
Local Replacement Dollars	Average \$3,074 per student		450,187
Total Non-WPU			\$ 570,059
ESTIMATED Total All State Funding			\$ 1,254,205

Virtual Horizon Charter School		FY 2025-26					
First Operational Year		100% Enrollment			Breakeven Enrollment		
Number of Students:		450			145		
Grade Configuration:		4-10			4-10		
Revenue							
Food Services Sales to Students		0			0		
Student Activities		\$37,557			\$46		
Contributions and Donations from Private Sources:							
Source(s) (specify)		\$0			\$0		
Miscellaneous		\$0			\$0		
Total Revenue From Local Sources (1000)		\$37,557			\$46		
Estimated Total All State Funding		\$ 4,006,723.38			\$ 1,254,205.44		
Charter School Revolving Loan							
Charter School Startup and Implementation Grant		\$100,000			\$100,000		
Total Revenue from State Sources (3000)		\$4,106,723			\$1,354,205		
Federal Child Nutrition Program		450 \$187,920			145 \$58,986		
Restricted Federal Grants-in-Aid Received via USBE (IDEA)		\$69,048			\$21,112		
Federal Elementary and Secondary Education Act of 1965 (ESEA)		\$67,460			\$19,697		
Total Revenue from Federal Sources (4000)		\$136,508			\$40,809		
Loan Proceeds (other than revolving loan)		\$0			\$0		
Commercial		\$0			\$0		
Other (specify)		\$0			\$0		
Budget from Surplus (For Budgeting Purposes Only)		\$0			\$0		
Total Revenue from Other Sources & Changes (5000 & 6000)		\$0			\$0		
Total Revenue		\$4,280,788			\$1,395,060		
Expenditures		Number	Salary/Cost	Total	Number	Salary/Cost	Total
--- SALARIES ---							
10.131	Salaries - Teachers	22.00	\$75,000	\$1,650,000	6.00	\$70,000	\$420,000
10.132	Salaries - Substitute Teachers	0.00	\$0	\$0	0.00	\$0	\$0
10.161	Salaries - Teacher Aides and Paraprofessionals	2.00	\$52,500	\$105,000	1.00	\$50,000	\$50,000
10.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total 10 (1000)-INSTRUCTION Salaries (100)				\$1,755,000			\$470,000
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	2.00	\$52,500	\$105,000	1.00	\$50,000	\$50,000
21.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - STUDENT SUPPORT Salaries (100)				\$105,000			\$50,000
22.145	Salaries - Licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.162	Salaries - Non-licensed Media Personnel	0.00	\$0	\$0	0.00	\$0	\$0
22.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)				\$0			\$0
24.121	Salaries Principals and assistant principals	1.00	\$125,000	\$125,000	1.00	\$120,000	\$120,000
24.152	Salaries - Secretarial and Clerical Personnel	1.00	\$55,000	\$55,000	1.00	\$50,000	\$50,000
24.198	Salaries - Other Classified Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -SCHOOL ADMINISTRATION Salaries (100)				\$180,000			\$170,000
26.181	Salaries - Operation & Maintenance Supervisors	0.00	\$0	\$0	0.00	\$0	\$0
26.182	Salaries - Custodial & Maintenance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -OPERATION & MAINT OF FACILITIES Salaries (100)				\$0			\$0
31.191	Salaries - Food Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
Total -FOOD SERVICES Salaries (100)				\$0			\$0
TOTAL - SALARIES (100)				\$2,040,000			\$690,000
--- EMPLOYEE BENEFITS ---							
10.210	State Retirement - Instruction	5%	\$1,755,000	\$87,750	5%	\$470,000	\$23,500
21.210	State Retirement - Student Support	5%	\$105,000	\$5,250	5%	\$50,000	\$2,500
22.210	State Retirement - Instructional Staff Support	5%	\$0	\$0	5%	\$0	\$0
24.210	State Retirement - School Administration	5%	\$180,000	\$9,000	5%	\$170,000	\$8,500
26.210	State Retirement - Operation & Main of Facilities	5%	\$0	\$0	5%	\$0	\$0
31.210	State Retirement - Food Services	5%	\$0	\$0	5%	\$0	\$0
Total - State Retirement				\$102,000			\$34,500
10.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$1,755,000	\$175,500	10%	\$470,000	\$47,000
21.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$105,000	\$10,500	10%	\$50,000	\$5,000
22.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
24.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$180,000	\$18,000	10%	\$170,000	\$17,000
26.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
31.220	Social Security Contributions/Workers' Compensation/Unemployment	10%	\$0	\$0	10%	\$0	\$0
Total - Social Security Contributions/Workers' Compensation/Unemployment Insurance				\$204,000			\$69,000
10.240	Medical Insurance/Dental Insurance/Group Life - Instruction	3%	\$1,755,000	\$52,650	3%	\$470,000	\$14,100
21.240	Medical Insurance/Dental Insurance/Group Life - Student Support	3%	\$105,000	\$3,150	3%	\$50,000	\$1,500
22.240	Medical Insurance/Dental Insurance/Group Life - Instructional Staff	3%	\$0	\$0	3%	\$0	\$0
24.240	Medical Insurance/Dental Insurance/Group Life - School Administration	3%	\$180,000	\$5,400	3%	\$170,000	\$5,100
26.240	Medical Insurance/Dental Insurance/Group Life - Operation & Maintenance	3%	\$0	\$0	3%	\$0	\$0
31.240	Medical Insurance/Dental Insurance/Group Life - Food Services	3%	\$0	\$0	3%	\$0	\$0
Total- Medical Insurance/Dental Insurance/Group Life				\$61,200			\$20,700
10.290	Other Employee Benefits (specify) - Instruction	0%	\$1,755,000	\$0	0%	\$470,000	\$0
21.290	Other Employee Benefits (specify) - Student Support	0%	\$105,000	\$0	0%	\$50,000	\$0
22.290	Other Employee Benefits (specify) - Instructional Staff Support	0%	\$0	\$0	0%	\$0	\$0
24.290	Other Employee Benefits (specify) - School Administration	0%	\$180,000	\$0	0%	\$170,000	\$0
26.290	Other Employee Benefits (specify) - Operation & Maintenance of Facilities	0%	\$0	\$0	0%	\$0	\$0
31.290	Other Employee Benefits (specify) - Food Services	0%	\$0	\$0	0%	\$0	\$0
Total - Other Employee Benefits				\$0			\$0
TOTAL EMPLOYEE BENEFITS (200)				\$367,200			\$124,200

--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---							
10.300	Purchased Prof & Tech Services - Instruction			\$8,500			\$7,500
21.300	Purchased Prof & Tech Services - Student Support			\$0			\$0
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$0			\$0
24.300	Purchased Prof & Tech Services - School Administration			\$145,000			\$99,000
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$0			\$0
31.300	Purchased Prof & Tech Services - Food Services			\$0			\$0
TOTAL - PURCHASED PROFESSIONAL & TECHNICAL SERVICES (300)				\$153,500			\$106,500
--- PURCHASED PROPERTY SERVICES ---							
26.400	Purchased Property Services			\$0			\$0
26.441	Rental of Land & Buildings			\$30,000			\$30,000
26.450	Construction Services			\$0			\$0
TOTAL - PURCHASED PROPERTY SERVICES (400)				\$30,000			\$30,000
--- OTHER PURCHASED SERVICES ---							
27.510	Student Transportation Services (To/From School)			\$0			\$0
24.520	Insurance (other than employee benefits - e.g. D&O)			\$0			\$0
45.521	Property Insurance			\$2,000			\$2,000
45.522	Liability Insurance			\$1,500			\$1,500
10.530	Communication (telephone and other) - Instructional			\$15,000			\$12,000
21.530	Communication (telephone and other) - Student Support			\$0			\$0
24.530	Communication (telephone and other) - School Administration			\$0			\$0
26.530	Communication (telephone and other) - Operation and Maintenance of			\$0			\$0
24.540	Advertising			\$5,000			\$15,000
10.550	Printing and Binding - Instruction			\$2,000			\$1,500
21.550	Printing and Binding - Student Support			\$0			\$0
24.550	Printing and Binding - School Administration			\$0			\$0
10.560	Tuition			\$0			\$0
21.570	Food Service Management			\$0			\$0
21.580	Staff Travel/Per Diem - Student Support			\$0			\$0
24.580	Staff Travel/Per Diem - School Administration			\$7,000			\$3,000
26.580	Staff Travel/Per Diem - Operation and Maintenance of Facilities			\$0			\$0
10.590	Inter-educational, Interagency Purchased Services			\$225,000			\$40,000
TOTAL - OTHER PURCHASED SERVICES (500)				\$257,500			\$75,000
--- SUPPLIES & MATERIALS---							
10.600	Supplies & Materials - Instruction	420	\$60	\$25,200	151	\$60	\$9,060
10.641	Textbooks	0	\$0	\$0	0	\$0	\$0
21.600	Supplies & Materials - Student Support	6	\$60	\$360	2	\$60	\$120
22.640	Books and Periodicals	0	\$0	\$0	0	\$0	\$0
22.644	Library Books	0	\$0	\$0	0	\$0	\$0
24.600	Supplies & Materials - School Administration	0	\$0	\$0	0	\$0	\$0
26.600	Supplies & Materials - Operation & Maintenance of Facilities	1	\$135,000	\$140,000	1	\$55,000	\$55,000
31.600	Supplies & Materials - Food Service	0	\$0	\$0	0	\$0	\$0
31.630	Food - Food Service			\$0			\$0
TOTAL - SUPPLIES & MATERIALS (600)				\$165,560			\$64,180
--- PROPERTY ---							
10.700	Property - Instruction	25	\$2,100	\$31,500	7	\$2,100	\$8,400
21.700	Property - Student Support	495	\$2,100	\$635,250	160	\$2,100	\$218,400
24.700	Property - School Administration	6	\$2,100	\$7,350	2	\$1,050	\$2,100
26.700	Property - Operation & Maintenance of Facilities			\$0			\$0
31.700	Property - Food Services			\$0			\$0
31.790	Depreciation and Amortization (Kitchen Equipment)	\$ -	7	\$0	\$ -	7	\$0
49.710	Land and Site Improvements			\$0			\$0
49.720	Buildings			\$0			\$0
27.732	School Buses			\$0			\$0
10.733	Furniture and Fixtures - Instruction			\$0			\$0
21.733	Furniture and Fixtures - Student Support			\$0			\$0
24.733	Furniture and Fixtures - School Administration			\$0			\$0
10.734	Technology Related Hardware - Instruction			\$0			\$0
21.734	Technology Related Hardware - Student Support			\$0			\$0
24.734	Technology Related Hardware - School Administration			\$0			\$0
10.736	Technology Software - Instruction			\$0			\$0
21.736	Technology Software - Student Support			\$0			\$0
24.736	Technology Software - School Administration			\$0			\$0
27.735	Non-Bus Vehicles			\$0			\$0
10.739	Other Equipment - Instruction			\$0			\$0
21.739	Other Equipment - Student Support			\$0			\$0
24.739	Other Equipment - School Administration			\$0			\$0
TOTAL - PROPERTY (700)				\$674,100			\$228,900
--- DEBT SERVICE & MISCELLANEOUS ---							
10.890	Miscellaneous Expenditures - Instruction			\$0			\$0
21.890	Miscellaneous Expenditures - Student Support			\$0			\$0
24.890	Miscellaneous Expenditures - School Administration			\$0			\$0
26.890	Miscellaneous Expenditures - Operation & Maintenance of Facilities			\$0			\$0
31.890	Miscellaneous Expenditures - Food Services			\$0			\$0
45.890	Miscellaneous Expenditures - Facilities, Acquisition, & Construction Services			\$0			\$0
10.810	Dues & Fees - Instruction			\$110,000			\$6,000
21.810	Dues & Fees - Student Support			\$0			\$0
24.810	Dues & Fees - School Administration			\$0			\$0
26.810	Dues & Fees - Operation & Maintenance of Facilities			\$0			\$0
Total - Miscellaneous				\$110,000			\$6,000
45.830	Interest on Debt			\$8,505			\$8,505
45.840	Redemption of Principal			\$60,000			\$60,000
Total Debt Service				\$68,505			\$68,505
TOTAL - DEBT SERVICE & MISCELLANEOUS (800)				\$178,505			\$74,505
Total Expenditures			\$3,866,365				\$1,393,285

1000	Local			\$37,557		\$46
3000	State			\$4,106,723		\$1,354,205
4000	Federal			\$0		\$40,809
TOTAL REVENUES				\$4,144,281		\$1,395,060
100	Salaries			\$2,040,000		\$690,000
200	Employee Benefits			\$367,200		\$124,200
300	Purchased Professional & Technical Services			\$153,500		\$106,500
400	Purchased Property Services			\$30,000		\$30,000
500	Other Purchased Services			\$257,500		\$75,000
600	Supplies & Materials			\$165,560		\$64,180
700	Property			\$674,100		\$228,900
800	Debt Service & Miscellaneous			\$178,505		\$74,505
TOTAL EXPENDITURES				\$3,866,365		\$1,393,285
Excess or Deficiency of Revenues over Expenditures				\$277,916		\$1,775
Other Sources of Funding (5000 & 6000)				\$0		\$0
Net Asset Balance (Fund Balance)				\$277,916		\$1,775
Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)				6.71%		0.13%
Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)				6.71%		0.13%